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COMPREHENSIVE ANNUAL FINANCIAL REPORT

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COUNTY OF STANISLAUS
CALIFORNIA

For the Fiscal Year Ended

June 30, 1986

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COMPREHENSIVE
ANNUAL FINANCIAL REPORT

OF THE

COUNTY OF STANISLAUS
CALIFORNIA

Fiscal Year Ended June 30, 1986

Compiled Under the Supervision of

WALLACE G. MORROW
County Auditor-Controller
and
BYRON E. BYSTROM
Assistant Auditor-Controller
by
KENNETH GREEN
Principal Accountant

OFFICE OF
AUDITOR-CONTROLLER

P. O. BOX 770 MODESTO, CALIFORNIA 95353-0770

(209) 571-6398 WALLACE G. MORROW, AUDITOR-CONTROLLER

March 13, 1987

Honorable Board of Supervisors
County of Stanislaus
1100 H Street
Modesto, CA 95354

Gentlemen:

The Comprehensive Annual Financial Report of the County of Stanislaus for the year ended June 30, 1986, is hereby submitted in compliance with the provisions of Section 25253 of the Government Code of the State of California. This report was prepared by the County's Auditor-Controller Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material aspects. Appropriate disclosures and supplementary data are included in this report.

Report Content

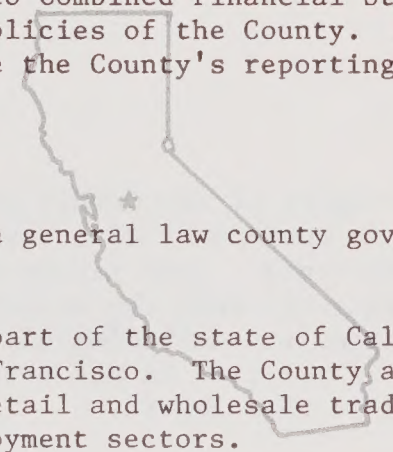
Designed to meet the needs of a broad spectrum of financial statements readers, this Comprehensive Annual Financial Report is divided into three major sections:

1. Introductory Section - As the title indicates, this section introduces the reader to the report and includes the table of contents, this transmittal letter, plus a directory of elected and appointed officials of the County.

2. Financial Section - Five combined financial statements, together with the notes to the financial statements, compose the General Purpose Financial Statements (GPFS). The GPFS are the County basic financial statements and provide an overview for users who require less detailed information about the County finances than is contained in the balance of this report. The remainder of the financial section presents combining statements, individual fund statements and schedules focusing on individual funds rather than fund types.

3. Statistical Section - Although this section contains substantial financial information, these tables differ from financial statements in that they present some nonaccounting data, and cover more than two fiscal years.

The reader is directed to the "Notes to Combined Financial Statements" (beginning on page 11) for a description of the accounting policies of the County. Also, there is a listing of the funds and account groups that comprise the County's reporting entity.



Background

Formed in 1854, Stanislaus County is a general law county governed by the General Law Statutes of the State of California.

The County is located in the central part of the state of California, about 300 miles north of Los Angeles and 90 miles east of San Francisco. The County area is approximately 1,520 square miles. Agriculture, manufacturing, retail and wholesale trade, services, and government are the principal economic strengths and employment sectors.

The City of Modesto, incorporated August 6, 1884, serves as the County Seat. Other incorporated cities of the county are: Ceres, Hughson, Newman, Oakdale, Patterson, Riverbank, Turlock, and Waterford.

The legislative body of the County is a five-member Board of Supervisors, elected by district. The Chief Administrative Officer, appointed by the Board of Supervisors, administers County affairs.

Manufacturing Employment*:

The are approximately 250 manufacturing plants in the community. Leading group classes are food products (including canned fruits and vegetables; frozen vegetables; dairy products; fresh, frozen and eviscerated chickens and turkeys; packaged meat; nuts; olive oil; wine and brandies), chemicals, printing and publishing, tin cans, paper products, glass bottles, non-electric machinery, plastics, fabricated metals, and wood products.

The largest manufacturing firms in the area are:

Name of Company	Employees	Products
E & J Gallo Winery	2,000	Wines
Gallo Glass Company	1,070	Glass Bottles
Louis Rich, Inc.	970	Turkey Processing
Campbell Soup Company	850	Frozen Specialty Foods
C.V.C. Division of General Foods	750	Dehydrated Vegetables, Cereals, and Frozen Specialities
Procter & Gamble Paper Products Company	700	Disposable Diapers
Knudsen Corp.	355	Dairy Products
James River Company	270	Paper Food Packages
United Foods	225	Frozen Foods

Canneries with employment exceeding 1,000 at the peak of the season are Del Monte Corp., Stanislaus Food Products Co., and Tri-Valley Growers. Industrial facilities include machine shops, public warehouses, machine design, and industrial supply firms. The major raw material resources are agricultural products. Stanislaus County ranks seventh statewide in sales of agricultural products. It ranks first statewide in apricots, dry beans, English walnuts, turkey and milk manufacturing production. The mild climate, fertile soil and abundance of water permit a great diversification of crops. Farm production in 1985 totaled $772,299,380 with 46 crops valued at more than $1 million.

*Source: Modesto Chamber of Commerce.

Non-Manufacturing Employment*:

Stanislaus County	2,700	Government
Modesto City Schools	2,000	Schools
Doctors Medical Center	1,050	Hospital
Memorial Hospital	1,050	Hospital
Modesto Junior College	1,140	College
City of Modesto	860	Government
Modesto Bee	475	Newspaper
Modesto City Hospital	460	Hospital
Pacific Bell	425	Utility
Modesto Irrigation District	320	Utility

*Source: Modesto Chamber of Commerce.

Major Taxpayers**:

Tri-Valley Growers, Pacific Bell, General Foods Corporation, Gallo Glass Co., Proctor & Gamble Paper Products, E & J Gallo Winery, Hunt-Wesson Foods, Inc., Teachers Insurance, Foster Farms, and National Medical Hospital of Modesto.

**Source: Stanislaus County Treasurer-Tax Collector.

Economic Growth and Trends:

	1960	1970	1980	1986
* Population in the County	157,294	194,506	265,902	309,400
** Taxable Retail Sales--County	$195,795	$381,640	$1,470,865	$2,061,828
* Population in City Limits	36,585	61,712	106,103	134,282
** Taxable Retail Sales--City	$106,626	$188,480	$691,995	$1,058,600
*** Occupied Dwellings--City	12,290	20,491	41,076	51,797
**** School Enrollment, GR 1-6	9,089	8,758	8,526	17,477

Source:
* State Department of Finance 1-86
** State Board of Equalization (thousands of dollars)
*** City of Modesto
**** Modesto City Schools

Significant Financial Related Events

In November of 1985, the County's General Fund successfully placed $22,500,000 in Tax and Revenue Anticipation Notes. This ensured a favorable cash flow status for the total fiscal year. The notes have been repaid.

In 1986, the County began to install a modern on-line, computerized accounting and payroll system. The objective is to provide timely and relevant information for all financial management decisions.

Financial Operating Highlights (All Governmental Funds)

	Amount	Percent of Total	Increase (Decrease) Prior Period
Revenue:			
Taxes	$ 30,617,476	17.2%	$ 1,845,792
License, Permits, Franchises	1,168,375	.7	91,500
Fines, Forfeitures, and Penalties	1,630,499	.9	(285,059)
Revenue from Use of Money/Property	1,351,005	.8	(541,281)
Aid from Other Governments	130,555,035	73.4	16,628,027
Charges for Current Service	8,581,724	4.8	2,267,662
Other Revenue	3,949,421	2.2	3,506,905
Total Revenue	177,853,535	100.0%	23,513,546
Expenditures:			
General Government	7,068,412	4.0%	939,859
Public Protection	36,661,240	20.7	(79,013)
Public Ways/Facilities	9,144,333	5.2	(220,154)
Health/Sanitation	13,124,547	7.4	1,307,053
Public Assistance	103,864,515	58.8	13,737,152
Education	4,391,660	2.5	(377,145)
Recreation/Culture	973,088	.6	(495,534)
Capital Outlay	1,496,177	.8	(1,312,820)
Total Expenditures	176,723,972	100.0%	13,499,398

Financial Operating Highlights (All Governmental Funds) (Continued)

	Amount	Increase (Decrease) Prior Period
Other Financing Sources - Net	$ 1,471,608	$ 432,228
Excess of Revenue and Other Sources Over Expenditures	2,601,171	10,446,376
Fund Balance - Prior Period	12,766,294	(7,845,205)
Fund Balance - June 30, 1986	$ 15,367,465	$ 2,601,171
Fund Balance Components:		
General Fund	$ 6,363,012	$ 4,073,759
Special Revenue Funds	6,431,001	(665,089)
Capital Projects Funds	2,593,389	(816,366)
Special Assessment Funds	(19,937)	8,867
Totals as of June 30, 1986	$ 15,367,465	$ 2,601,171

Future Outlook

The post-Proposition 13 environment continues to impact the County of Stanislaus. As shown below, property taxes revenue has not reached the 77/78 level even with assessed values increases authorized by State Revenue and Taxation Codes.

STANISLAUS COUNTY GENERAL FUND
CURRENT PROPERTY TAX REVENUE

	77/78 F.Y.	85/86 F.Y.	Variance
Secured Property Taxes	$20,836,949	$20,689,269	(.7%)
Unsecured Property Taxes	2,046,932	1,241,636	(39.3%)
Total	$22,883,881	$21,930,905	(4.2%)
Consumer Price Index*, 6/30	195.3	339.8	74.0%

*California Index for All Urban Consumers as published by Department of Industrial Relations, State of California.

The demise of the Federal Revenue Sharing Program will put additional pressure on County administrators to locate alternate revenue sources.

To meet the challenge of decreasing Federal/State revenues along with the increasing local costs of mandated programs, the County is searching for new solutions. For the first time, the County has hired a legislative advocate in Sacramento, the state capitol, to promote the County's interest. A new position of Fiscal/Budget Officer has been added to the Chief Administrative Office to bring a new approach to budgeting. The Chief Administrator has a computer-tie to Sacramento to monitor all State legislation that will affect the County. The Auditor-Controller is taking an active role to correct inequities caused by past State actions which have, adversely and uniquely, reduced our county's local revenue.

Future Outlook (Continued)

The Board of Supervisors has set a policy to continue to make use of new cost-effective technology. Computers and terminals in County departments have become increasingly important in our daily work. All County employees have sacrificed in recent years to help meet the County's fiscal challenge.

Independent Audit

The financial statements have been audited by the certified public accounting firm of Peat, Marwick, Mitchell & Co. The County's independent auditors have reviewed the adequacy of internal controls and the information included in the Comprehensive Annual Financial Report. The auditor's opinion is included in this report.

Acknowledgements

The preparation of this report could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller's Office. I especially express my appreciation to all who assisted and contributed to its preparation. I would also like to thank the Board of Supervisors for their support and actions to maintain the fiscal integrity of the County.

Respectfully submitted,

W. G. Morrow

WALLACE G. MORROW
Auditor-Controller
County of Stanislaus

WGM:KG:sb

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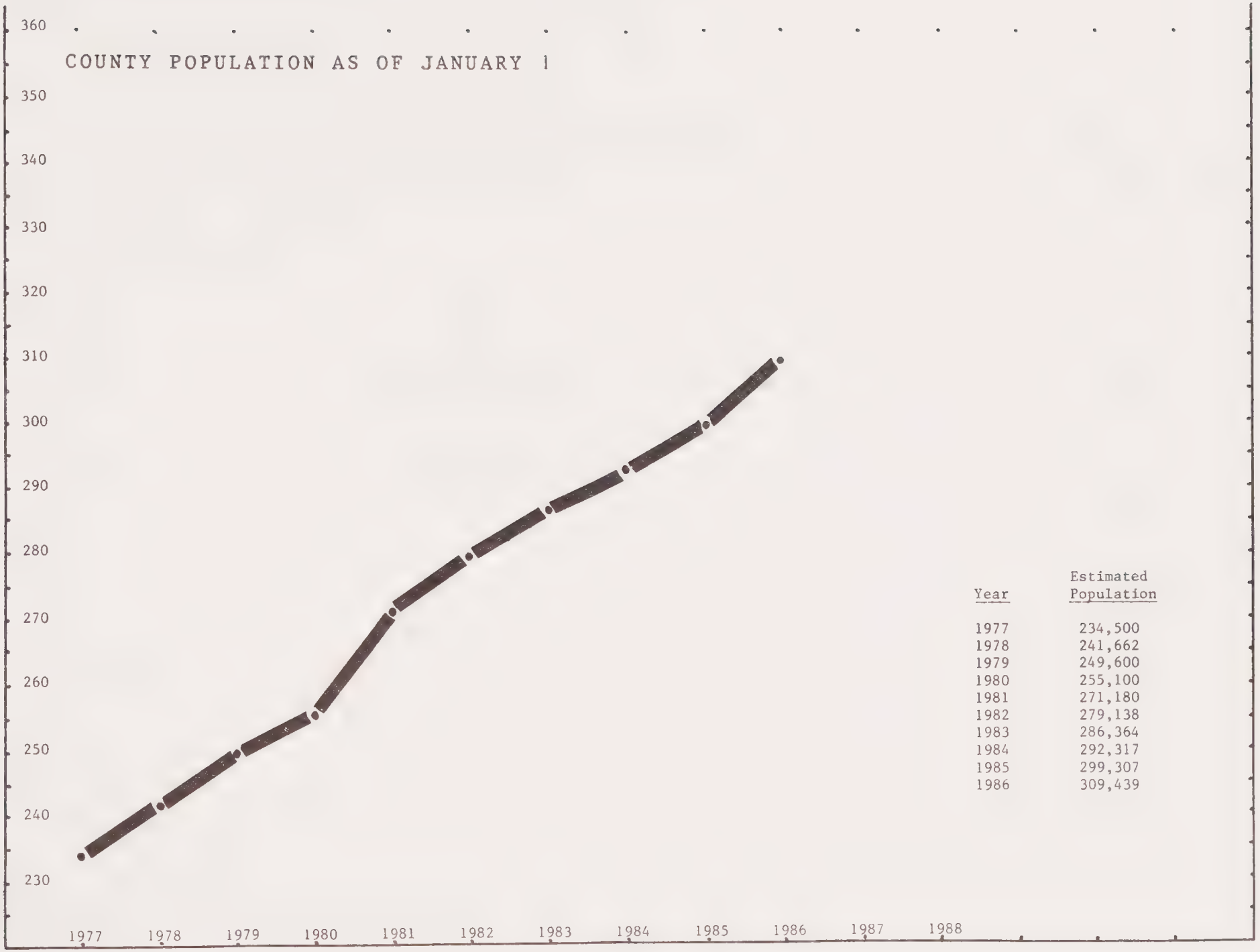
DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

ELECTIVE OFFICERS

Supervisor, District No. 1.	Dan Terry
Supervisor, District No. 2.	Rolland C. Starn
Supervisor, District No. 3.	Nick W. Blom
Supervisor, District No. 4.	Raymond C. Simon
Supervisor, District No. 5.	Sal Cannella
Auditor-Controller.	Wallace G. Morrow
Assessor.	David W. Triplett
Treasurer and Tax Collector	Don Fairchilds
Clerk-Recorder.	David Wurm
District Attorney	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Jim Trevena
Judge, Superior Court Department No. 1.	Frank S. Pierson
Judge, Superior Court Department No. 2.	Eugene Azevedo
Judge, Superior Court Department No. 3.	Gerald V. Underwood
Judge, Superior Court Department No. 4.	Charles V. Stone
Judge, Superior Court Department No. 5.	Hugh Rose III
Judge, Superior Court Department No. 6.	Norman S. Reid
Judge, Superior Court Department No. 7.	Edward M. Lacy, Jr.
Judge, Superior Court Department No. 8.	Donald B. Cantwell
Judge, Stanislaus County Municipal Court, Department A.	Glenn A. Ritchey, Jr.
Judge, Stanislaus County Municipal Court, Department B.	Al Girolami
Judge, Stanislaus County Municipal Court, Department C.	David Vander Wall
Judge, Stanislaus County Municipal Court, Department D.	Terry Cole
Judge, Stanislaus County Municipal Court, Department E.	J. Augustus Accurso
Judge, Stanislaus County Municipal Court, Departments F & G	James Barakatt
Judge, Stanislaus County Municipal Court, Department H.	Charles E. Aguilar
Superintendent of Schools	John B. Allard
State Senator - 12th District	Dan McCorquodale
Assemblyman - 27th District	Gary A. Condit

APPOINTIVE OFFICERS

Chief Administrative Officer	Philip A. Rosenberg
Agriculture Commissioner & Sealer of Weights & Measures	Keith Mahan
Area Agency on Aging Director	Lynda Wood
Building Inspection Official	Harold Callahan
Clerk Administrator of Municipal Court	Don Lundy
Communications Director	Dave Richards
County Director of Cooperative Extension & Farm Advisor	Phil Osterli
Counsel	Michael H. Krausnick
Director of Data Processing	Dennis Louis
Director of Emergency Services	James Martin
Director of Employment & Training	Gerald Kunishige
Environmental Resources Director	Gordon Dewers
Director of Fire Safety	Russ Richards
Hospital Administrator	Phillipp Wessels
Librarian	Judy West
Marshal	Robert Earl
Mental Health Director	Dr. Larry Poaster
Municipal Traffic Court Commissioner	Robert L. Head
Parks & Facilities Director	William Tiernan
Personnel Director	Lamar Bartholomew
Planning Director	Victor Holanda
Chief Probation Officer	Robert L. Norem
Public Defender	Dallas Cole
Public Health Director	Kem Kelly, M.D.
Public Works Director	Harold Callahan
Purchasing Agent	Richard Lang
Superior Court Administrator - Jury Commissioner	Mike Tozzi
Veteran's Services Officer	Bud Lahr
Welfare Director	Marsena Buck



Year	Estimated Population
1977	234,500
1978	241,662
1979	249,600
1980	255,100
1981	271,180
1982	279,138
1983	286,364
1984	292,317
1985	299,307
1986	309,439

GENERAL PURPOSE

FINANCIAL STATEMENTS

KPMG Peat Marwick

Certified Public Accountants

Peat Marwick Main & Co.
555 Capitol Mall
Sacramento, CA 95814

Board of Supervisors
Joint Audit Committee
Stanislaus County, California:

We have examined the combined financial statements of Stanislaus County, California, as of and for the year ended June 30, 1986, included on pages 2 to 20, inclusive. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned combined financial statements present fairly the financial position of Stanislaus County, California, at June 30, 1986, and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the accompanying index are presented for purposes of additional analysis. They are not a required part of the combined financial statements of Stanislaus County, California, and accordingly our opinion does not relate to the fairness of presentation of the financial position and results of operation of such funds, or the changes in financial position of individual proprietary funds. This information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Peat Marwick Main & Co.

March 27, 1987

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1986

	Governmental Fund Types			
	General	Special Revenues	Capital Projects	Special Assessments
ASSETS:				
Cash in Treasury	$ 3,231,833.86	$4,565,118.20	$ (550,594.22)	$12,149.37
Imprest Cash	137,901.25	15.00		
Receivables (Net of Allowances for Uncollectibles):				
Taxes	1,182,107.13	72.54		
Accounts	4,188,615.28	2,155,230.27	3,223,130.87	
Due From Other Funds	4,105,031.99	32,086.34		
Inventory of Supplies, at Cost		468,736.56		
Deposits With Others		444,250.00		
Prepaid Expenses				
Land				
Accumulated Amortization				
Structures and Improvements				
Accumulated Depreciation				
Equipment				
Accumulated Depreciation				
Amount to be Provided for Retirement of Long-Term Debt				
Total Assets	$12,845,489.51	$7,665,508.91	$2,672,536.65	$12,149.37
LIABILITIES AND EQUITY				
Liabilities:				
Accounts Payable	$1,544,444.85	$1,028,081.16	$ 79,147.52	$
Salaries and Benefits Payable	4,358,071.94	187,863.65		
Self Insurance Liability				
Due to Other Funds				32,086.34
Liability for Compensated Absences	579,961.16	18,562.16		
Capital Lease Obligation				
Total Liabilities	$6,482,477.95	$1,234,506.97	$ 79,147.52	$32,086.34

See accompanying notes to combined financial statements.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		
Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
$ 2,418,707.16	$ 6,046,399.40	$13,165,972.00	$	$	$ 28,889,585.77
990.00		55.00			138,961.25
		26,121.24			1,208,300.91
4,096,831.87	202,662.02				13,866,470.31
130,000.00					4,267,118.33
342,991.84	351,626.04	20,597.90			1,183,952.34
	302,200.00				746,450.00
76,998.00					76,998.00
372,710.90			4,843,740.26		5,216,451.16
(329,778.42)					(329,778.42)
8,915,465.32	139,316.29		35,886,665.78		44,941,447.39
(5,780,430.44)	(34,653.63)				(5,815,084.07)
4,525,046.36	4,877,684.55	645,551.33	8,207,009.37		18,255,291.61
(2,923,393.75)	(2,888,274.62)	(173,649.06)			(5,985,317.43)
				6,513,916.26	6,513,916.26
$ 11,846,138.84	$ 8,996,960.05	$13,684,648.41	$48,937,415.41	$6,513,916.26	$113,174,763.41
$ 1,052,128.21	$ 732,420.45	$ 819,008.32	$	$	$ 5,255,230.51
773,292.15	202,116.32				5,521,344.06
	3,169,035.40				3,169,035.40
4,211,922.98					4,244,009.32
969,429.58	252,621.52			6,513,916.26	8,334,490.68
297,049.59	285,683.68				582,733.27
$ 7,303,822.51	$ 4,641,877.37	$ 819,008.32	$ 0.00	$6,513,916.26	$ 27,106,843.24

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1986

	Governmental Fund Types			
	General	Special Revenues	Capital Projects	Special Assessments
Fund Equity:				
Contributed Capital	$	$	$	$
Investments in General Fixed Assets				
Retained Earnings (Deficit):				
Reserved				
Unreserved				
Fund Balances:				
Reserved for Encumbrances	344,515.82	672,598.27	214,157.86	
Reserved for Inventory Supplies		468,736.56		
Reserved for Imprest Cash	137,901.25	15.00		
Reserved for Due From Other Funds	4,105,031.99	32,086.34		
Reserved--General		142,935.80		
Reserved--Other	160,000.00	444,250.00		
Unreserved:				
Designated for Subsequent Years' Expenditures	1,610,244.95	3,929,761.50	2,360,474.09	
Undesignated	5,317.55	740,618.47	18,757.18	(19,936.97)
Total Fund Equity	6,363,011.56	6,431,001.94	2,593,389.13	(19,936.97)
Total Liabilities and Fund Equity	$12,845,489.51	$7,665,508.91	$2,672,536.65	$ 12,149.37

See accompanying notes to combined financial statements.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		
Enterprise Landfills	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
$ 428,132.21	$2,589,958.14	$ 22,757.70	$	$	$ 3,040,848.05
			48,937,415.41		48,937,415.41
781,154.36	823,988.75	6,712.46			1,611,855.57
3,333,029.76	941,135.79	581,332.48			4,855,498.03
		4.00			1,231,275.95
					468,736.56
					137,916.25
					4,137,118.33
		15,000.00			317,935.80
					444,250.00
					7,900,480.54
		12,239,833.45			12,984,589.68
4,542,316.33	4,355,082.68	12,865,640.09	48,937,415.41	0.00	86,067,920.17
$11,846,138.84	$8,996,960.05	$13,684,648.41	$48,937,415.41	$ 6,513,916.26	$113,174,763.41

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1986

STATEMENT 1--EXHIBIT I
SCHEDULE A

	Governmental Fund Types				Fiduciary Fund Type
	General	Special Revenue	Capital Projects	Special Assessment	Expendable Trust/Agencies
Revenues:					
Taxes	$ 28,395,090.45	$ 2,201,063.84	$	$	$ 710,880.34
Special Assessment Levied				21,322.14	40,129.63
Licenses, Permits, Franchises	1,135,209.69	33,165.36			
Fines, Forfeits, Penalties	912,883.67	717,615.36			
Revenue From Use of Money/Property	1,089,760.02	260,094.35		1,150.81	8,070.93
Aid From Other Govt. Agencies	114,433,861.72	11,968,376.05	4,152,797.68		34,353.63
Charges for Services	8,422,436.89	159,287.22			
Other Revenue	627,146.25	99,143.05	3,223,130.87		64,104.62
Total Revenues	155,016,388.69	15,438,745.23	7,375,928.55	22,472.95	857,539.15
Expenditures:					
General Government	7,007,854.32	17,067.41	29,884.04	13,605.49	894,296.34
Public Protection	36,104,677.12	556,563.10			
Public Ways and Facilities	8,832.95	9,135,500.50			
Health and Sanitation	12,893,687.99	230,858.73			
Public Assistance	98,063,255.05	5,801,259.65			
Education	3,981,566.04	410,094.30			
Recreation and Culture	973,087.82				
Capital Outlay			1,496,177.01		
Total Expenditures	159,032,961.29	16,151,343.69	1,526,061.05	13,605.49	894,296.34
Excess (Deficiency) of Revenues Over Expenditures	(4,016,572.60)	(712,598.46)	5,849,867.50	8,867.46	(36,757.19)
Other Financing Sources (Uses):					
Operating Transfers In - Note 7	8,342,967.91	52,636.73			541,894,301.55
Operating Transfers Out - Note 7	(252,636.73)	(5,127.29)	(6,666,233.00)		(541,032,619.83)
Total Other Financing Sources (Uses)	8,090,331.18	47,509.44	(6,666,233.00)	0.00	861,681.72
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	4,073,758.58	(665,089.02)	(816,365.50)	8,867.46	824,924.53
Fund Balances (Deficit) - July 1, 1985	2,289,252.98	7,096,090.96	3,409,754.63	(28,804.43)	11,429,912.92
Fund Balances (Deficit) - June 30, 1986	$ 6,363,011.56	$ 6,431,001.94	$ 2,593,389.13	$(19,936.97)	$ 12,254,837.45

See accompanying notes to combined financial statements.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES--ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1986

STATEMENT 1--EXHIBIT I
SCHEDULE B

	Proprietary Fund Types		Fiduciary Fund Type
	Enterprise	Internal Service	Non-Expendable Trust
Operating Revenues:			
Charges for Services/Fees	$24,050,005.92	$13,338,150.56	$443,629.08
Investment Income		354,386.02	
Sales/Other Revenue	313,837.42	119,491.43	
Total Operating Revenue	24,363,843.34	13,812,028.01	443,629.08
Operating Expenses:			
Personal Services - Salary and Benefits	11,859,353.19	3,205,750.65	17,384.70
Contractual and County Services	6,168,879.64	807,680.37	41,303.68
Equipment Rental	635,220.25	1,531,701.92	1,118.12
Office and Travel	227,613.62	90,162.08	454.48
Materials, Fuel, and Supplies	3,941,920.79	2,460,541.77	282,172.04
Utilities	327,203.40	45,250.48	5,815.20
Depreciation and Amortization	920,727.43	634,784.17	34,238.70
Benefit Payments/Withdrawals		6,093,973.94	
Repairs and Maintenance	537,768.00	186,537.91	5,735.99
Insurance Expense	1,139,291.80	483,533.71	457.00
Communications	209,294.52	37,727.65	2,128.79
Interest		34,713.55	
Other	3,463.88		70.50
Total Operating Expense	25,970,736.52	15,612,358.20	390,879.20
Operating Income (Loss)	(1,606,893.18)	(1,800,330.19)	52,749.88
Nonoperating Revenues:			
Operating Grants	766,791.69	97,792.53	
Interest	112,337.73		5,374.71
Rent	3,680.00		
Gain (Loss) on Disposal - Fixed Assets	(748.48)	14,421.56	
Total Nonoperating Revenues	882,060.94	112,214.09	5,374.71
Income (Loss) Before Operating Transfers	(724,832.24)	(1,688,116.10)	58,124.59
Operating Transfers In (Out) - Note 7		13,662.00	(30,653.88)
Net Income (Loss)	(724,832.24)	(1,674,454.10)	27,470.71
Retained Earnings/Fund Balances - July 1, 1985	4,839,016.36	3,461,882.21	560,574.23
Prior Period Adjustment		(22,303.57)	
Restated Retained Earnings/Fund Balances - July 1, 1985	4,839,016.36	3,439,578.64	560,574.23
Retained Earnings/Fund Balances - June 30, 1986	$ 4,114,184.12	$ 1,765,124.54	$588,044.94

See accompanying notes to combined financial statements.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL--GENERAL, SPECIAL REVENUE, AND CAPITAL PROJECTS FUND TYPE
YEAR ENDED JUNE 30, 1986

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	$ 28,193,000.00	$ 28,395,090.45	$ 202,090.45	$ 2,192,913.00	$ 2,201,063.84	$ 8,150.84
Licenses, Permits, and Franchises	1,175,593.00	1,135,209.69	(40,383.31)	15,000.00	33,165.36	18,165.36
Fines, Forfeits, and Penalties	1,084,617.00	912,883.67	(171,733.33)	744,034.00	717,615.36	(26,418.64)
Revenues From Use of Money and Property	2,206,184.00	1,089,760.02	(1,116,423.98)	354,906.20	260,094.35	(94,811.85)
Aid From Other Governmental Agencies	115,972,016.68	114,433,861.72	(1,538,154.96)	13,956,549.79	11,968,376.05	(1,988,173.74)
Charges for Services	8,741,538.65	8,422,436.89	(319,101.76)	166,000.00	159,287.22	(6,712.78)
Other Revenue	387,299.33	627,146.25	239,846.92	42,337.46	99,143.05	56,805.59
Total Revenues	157,760,248.66	155,016,388.69	(2,743,859.97)	17,471,740.45	15,438,745.23	(2,032,995.22)
Expenditures:						
General Government	8,363,103.32	7,007,854.32	1,355,249.00	0.00	17,067.41	(17,067.41)
Public Protection	37,567,908.84	36,104,677.12	1,463,231.72	628,791.00	556,563.10	72,227.90
Public Ways and Facilities	10,027.00	8,832.95	1,194.05	14,859,377.71	9,135,500.50	5,723,877.21
Health and Sanitation	14,033,598.49	12,893,687.99	1,139,910.50	227,411.10	230,858.73	(3,447.63)
Public Assistance	99,103,494.46	98,063,255.05	1,040,239.41	1,884,163.65	5,801,259.65	(3,917,096.00)
Education	4,104,629.35	3,981,566.04	123,063.31	621,983.00	410,094.30	211,888.70
Recreation and Culture	1,171,853.99	973,087.82	198,766.17	0.00	0.00	0.00
Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00
Contingencies	1,008,854.05	0.00	1,008,854.05			
Total Expenditures	165,363,469.50	159,032,961.29	6,330,508.21	18,221,726.46	16,151,343.69	2,070,382.77
Excess (Deficiency) of Revenues Over Expenditures	(7,603,220.84)	(4,016,572.60)	3,586,648.24	(749,986.01)	(712,598.46)	37,387.55
Other Financing Sources (Uses):						
Operating Transfers In - Note 7	3,940,000.00	8,342,967.91	4,402,967.91	60,791.73	52,636.73	(8,155.00)
Operating Transfers Out - Note 7	(60,791.73)	(252,636.73)	(191,845.00)	0.00	(5,127.29)	(5,127.29)
Total Other Financing Sources (Uses)	3,879,208.27	8,090,331.18	4,211,122.91	60,791.73	47,509.44	(13,282.29)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(3,724,012.57)	4,073,758.58	7,797,771.15	(689,194.28)	(665,089.02)	24,105.26
Fund Balance July 1, 1985	2,289,252.98	2,289,252.98	0.00	7,096,090.96	7,096,090.96	0.00
Fund Balance June 30, 1986	$ (1,434,759.59)	$ 6,363,011.56	$ 7,797,771.15	$ 6,406,896.68	$ 6,431,001.94	$ 24,105.26

See accompanying notes to combined financial statements.

Capital Project Fund			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
$	$	$	$ 30,385,913.00	$ 30,596,154.29	$ 210,241.29
			1,190,593.00	1,168,375.05	(22,217.95)
			1,828,651.00	1,630,499.03	(198,151.97)
			2,561,090.20	1,349,854.37	(1,211,235.83)
4,133,710.83	4,152,797.68	19,086.85	134,062,277.30	130,555,035.45	(3,507,241.85)
			8,907,538.65	8,581,724.11	(325,814.54)
2,948,639.17	3,223,130.87	274,491.70	3,378,275.96	3,949,420.17	571,144.21
7,082,350.00	7,375,928.55	293,578.55	182,314,339.11	177,831,062.47	(4,483,276.64)
31,100.00	29,884.04	1,215.96	8,394,203.32	7,054,805.77	1,339,397.55
			38,196,699.84	36,661,240.22	1,535,459.62
			14,869,404.71	9,144,333.45	5,725,071.26
			14,261,009.59	13,124,546.72	1,136,462.87
			100,987,658.11	103,864,514.70	(2,876,856.59)
			4,726,612.35	4,391,660.34	334,952.01
			1,171,853.99	973,087.82	198,766.17
3,749,681.65	1,496,177.01	2,253,504.64	3,749,681.65	1,496,177.01	2,253,504.64
			1,008,854.05	0.00	1,008,854.05
3,780,781.65	1,526,061.05	2,254,720.60	187,365,977.61	176,710,366.03	10,655,611.58
3,301,568.35	5,849,867.50	2,548,299.15	(5,051,638.50)	1,120,696.44	6,172,334.94
			4,000,791.73	8,395,604.64	4,394,812.91
(6,652,571.00)	(6,666,233.00)	(13,662.00)	(6,713,362.73)	(6,923,997.02)	(210,634.29)
(6,652,571.00)	(6,666,233.00)	(13,662.00)	(2,712,571.00)	1,471,607.62	4,184,178.62
(3,351,002.65)	(816,365.50)	2,534,637.15	(7,764,209.50)	2,592,304.06	10,356,513.56
3,409,754.63	3,409,754.63	0.00	12,795,098.57	12,795,098.57	0.00
$ 58,751.98	$ 2,593,389.13	$2,534,637.15	$ 5,030,889.07	$ 15,387,402.63	$ 10,356,513.56

COUNTY OF STANISLAUS
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1986

STATEMENT 1--EXHIBIT I
SCHEDULE D

	Proprietary Fund Type		Fiduciary Fund Type
	Enterprise	Internal Service	Non-Expendable Trust
Source of Working Capital:			
Operations:			
Net Income (Loss)	$ (739,501.40)	$(1,674,454.10)	$ 27,470.71
Items Not Requiring (Providing) Working Capital:			
Depreciation	920,727.43	634,784.17	34,238.70
(Gain) Loss on Disposal - Fixed Assets	748.48	(14,421.56)	
Working Capital Provided by Operations	181,974.51	(1,054,091.49)	61,709.41
Proceeds from Sale of Fixed Assets		27,671.56	
Increase in Due to Other Funds	1,681,273.79		
TOTAL SOURCES OF WORKING CAPITAL	1,863,248.30	(1,026,419.93)	61,709.41
Uses of Working Capital:			
Acquisition of Fixed Assets	391,847.20	44,363.08	15,527.24
Decrease in Capital Lease		169,850.93	
Return of Contributions		1,687,429.00	
TOTAL USES OF WORKING CAPITAL	391,847.20	1,901,643.01	15,527.24
NET INCREASE WORKING CAPITAL	$ 1,471,401.10	$(2,928,062.94)	$ 46,182.17
Elements of Net Increases (Decreases) in Working Capital:			
Cash	1,153,076.29	(1,775,051.71)	49,637.84
Accounts Receivable (Net)	177,521.21	(70,556.84)	
Deposit With Others	130,000.00	45,600.00	
Inventory of Supplies	(92,443.78)	(39,748.98)	846.31
Prepaid Expenses	(18,493.00)		
Accounts Payable	110,740.17	(352,314.04)	(4,301.98)
Salaries Payable	57,602.21	1,843.63	
Self-Insurance Liability		(718,717.17)	
Liability for Compensated Absences	(46,602.00)	(19,117.83)	
NET INCREASE WORKING CAPITAL	$ 1,471,401.10	$(2,928,062.94)	$ 46,182.17

See accompanying notes to combined financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the County of Stanislaus (the County) is presented to assist in understanding the County's financial statements. The financial statements and notes are representations of the County's management. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

The County of Stanislaus is a political subdivision of the State of California, being formed in 1854 as a General Law County. The County is governed by an elected, five-member Board of Supervisors. The Board has oversight responsibility for the Governmental Funds, Proprietary Funds, Fiduciary Funds, and Accounts Groups as described in Note 1 (A). All other entities containing the name of "Stanislaus County" are outside the County's financial reporting entity.

By law, certain school and special districts, though having their own boards, must maintain a major portion of their cash in the county treasury. Likewise, the Stanislaus County Employee Retirement Association must maintain their assets with the County, which holds same in a trust account.

(A) Basis of Presentation - Funds and Account Groups: The County's financial accounts are maintained in accordance with the uniform accounting system for counties prescribed by the State Controller in compliance with the Government Code of the State of California. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The County's financial activities are accounted for in the following types of funds and account groups.

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the County's governmental fund types.

General Fund: The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources, other than special assessments, expendable trusts, or capital projects, that are legally restricted to expenditures for specified purposes. This group includes Road, Litter Cleanup, County Fire Service, Fish and Game, Department of Justice-Alcohol-Drug Analysis, Off-Highway Vehicle, County Superintendent of Schools, Air Pollution, County Survey Monument Preservation, Area Agency on Aging, and Job Training Partnership Act.

Capital Project Funds: Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Included are General Revenue Sharing, Highway/Bridge Bond, and CSAC Loan Program Funds.

Special Assessment Funds: Special Assessment Funds are used to account for the financing of public improvements deemed to benefit the properties against which special assessments are levied. Alley Improvement Assessment Districts are recorded in this group.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

PROPRIETARY FUND TYPES

Proprietary Funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The following are the County's proprietary fund types:

Enterprise Funds: Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

FIDUCIARY FUND TYPE

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Trust and Agency Funds: Trust and Agency Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and for other funds. These include expendable and non-expendable trust funds, agency funds, suspense funds and clearing funds.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term account groups. The following are the County's account groups:

General Fixed Assets Account Group: General Fixed Asset Account Group is used to account for all fixed assets except those related to specific enterprise and internal service funds.

General Long-Term Account Group: General Long-Term Account Group is used to account for the long-term portion of compensated absence liability.

(B) Basis of Accounting: The modified accrual method of accounting is used for the County's general fund, special revenue funds, capital projects funds, special assessment funds, and expendable trust and agency funds. Under this method, revenues are generally recognized only when the related cash is received unless they are measurable and available to finance the County's operations. Expenditures are recorded when incurred.

The accrual method of accounting is used for the internal service funds, enterprise funds, and nonexpendable trust funds. Under this method, revenues are recognized when earned and expenses are recognized when incurred.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are

(B) Basis of Accounting (Continued):

recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available (see note 2 for property tax accrual policy).

Special assessments are recorded as revenues in the year the assessments are levied, even if payments are made in annual installments. Annual installments not yet payable are reflected as special assessment receivables.

(C) Budgetary Data:

State law requires the County to submit a proposed budget for the new fiscal year by June 30 of the ending fiscal year. To meet this deadline and allow staff more time to assemble needed data, the Board of Supervisors adopts the existing budget as the proposed budget. "Staff" refers to the employees of the Chief Administrative Officer and the Auditor-Controller.

By the end of July of the new fiscal year, the staff must submit a recommended budget for review by Board and department heads. A public hearing is scheduled on or around July 30. The Board will make changes based on the Public Hearings and departmental justified requests. In all cases, the Final Budget must be in balance, i.e., the appropriations are offset by estimated revenue and available equity. The Final Budget must be adopted prior to August 30, with a copy of this Final Budget being submitted to the State Controller no later than November 1 of the new fiscal year.

By law, the Auditor-Controller is empowered to allow expenditures based on the proposed budget, with the exception of new capital items or the hiring of new employees, during the interim period from July 1 through August 30.

(D) Encumbrances:

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Open encumbrances are reported as reservations of fund balances since the commitments will be honored through subsequent years' budget appropriations. Encumbrances do not constitute expenditures or liabilities.

(E) Grant Revenues: Certain grant revenues are recognized when specific related expenditures have been incurred.

(F) Fixed Assets - Enterprise, Internal Service and Trust Funds: Fixed assets are recorded at cost, or estimated cost, in the enterprise, internal services, and nonexpendable trust funds. Depreciation and amortization of fixed assets are provided on the straight-line method over their estimated useful lives, which range from three to fifty years. Landfills, in the enterprise funds, are amortized over the estimated number of years that space will be available.

(G) General Fixed Assets: General Fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed assets account group. Contributed fixed assets are recorded in general fixed assets at estimated fair market value at the time received.

(G) General Fixed Assets (Continued):

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, have not been capitalized. Such assets normally are immovable and of value only to the County. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets, nor has interest been capitalized.

(H) Self-Insurance: The County provides workers compensation, general liability, unemployment, and health benefits under self-insured plans. The estimated accrued liability for claims is based upon the County's historical experience with a case by case evaluation for workers' compensation and general liability claims.

(I) Vacation and Sick Leave - Compensated Absences:

All regular employees of the County earn vacation with pay every year. The amount of hours is based on the years of continuous service and the bargaining unit to which the employee belongs. Except for management employees, no more than 400 hours may be accumulated as of January 1 of each year. Also, regular employees are given credit for 8 hours sick leave each month of employment with unlimited accumulation.

Upon separation from County service after at least six months for vacation and one year for sick leave, most regular employees are entitled to all unused vacation time accumulation and 25% of accumulated sick leave.

At the close of each fiscal year, the balance of this accumulated time at the last pay period is computed for each employee at the current salary range. In the Financial Statements, these amounts are referred to as "Compensated Absences." An average of all termination payments since January, 1982, is used to compute the current liability for the Governmental Fund Types; the balance is posted to the Long-Term Debt Account Group. The total amount is posted as a liability for the Proprietary Fund Types.

(J) Inventory: Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory in the general fund consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. The reserve for inventory is equal to the amount of inventory to indicate that a portion of the fund balance is not available for future expenditure.

(K) Advances to Other Funds: Long-term interfund advances are recorded as a receivable and as reserve fund balance by the advancing fund.

(L) Fund Equity: Amounts reported as designated for subsequent years' expenditures in fund equity available relate to unused appropriations that are expected to be expended during the next fiscal year.

(M) Cash and Investments: Cash and short-term investments are generally held in commingled accounts by the County Treasurer. Investments are stated at cost, which approximates market.

(N) Total Columns on Combined Statements: Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this information.

NOTE 2: PROPERTY TAX

The County's property taxes are levied July 1 (Unsecured Roll) and October 1 (Secured Roll) on assessed value established on the lien date of the previous March 1 for all taxable property located within the County. Local assessed values are determined, subject to appeal before the Assessment Appeals Board, by the County Assessor's Office. Locally assessed real property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by the change in the Consumer Price Index (CPI) not to exceed an increase of 2 percent. Property is reappraised from the 1975-76 base year value to current full value upon either (1) a change in ownership, or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, it continues to be increased annually by the change in the CPI not to exceed 2 percent. The assessed value for the 1985-86 fiscal year is $8,288,301,623.

The county is permitted by Division 1, Part 0.5, Chapter 5.5, of the California Revenue and Taxation Code, to levy taxes up to $1.00 per $100 of assessed valuation for general governmental services other than the payment of principal and interest on general obligation bonds or other indebtedness approved by voters prior to July 1, 1978. Taxes are allocated to local agencies and school districts as outlined in Chapter 6 of the California Revenue and Taxation Code.

Taxes are due in one installment (Unsecured Roll) on billing and are subject to late payment penalties if paid after August 31, or two installments (Secured Roll) due on November 1 and March 1, and again subject to the late payment penalties if paid after December 10 and April 10 respectively. Current tax collections for the fiscal year ended June 30, 1986, were 94.42 percent of the tax levy.

The balance of the tax levy not yet posted to accounts of the Governmental Fund Types is accrued as Taxes Receivable. Historically, this balance has been realized as much of the tax receipts are in suspense accounts and, in addition, have been increased by payments from taxpayers avoiding the sale of delinquent properties.

NOTE 3: LEASES

The County leases equipment under long-term lease agreements, substantially all of which are cancelable at the option of the County with minimal or no penalty. Aggregate rental expense for all leases approximated $2,700,000 for the year ended June 30, 1986. The following is a yearly schedule of future minimum rental payments under operating and capital leases with original terms of one year or more:

	Capital Lease	Operating Leases
1986/87	$ 350,467	$ 776,342
1987/88	243,499	441,430
1988/89	43,832	267,955
1989/90	6,577	184,794
1990/91		88,398
1991/Later		47,100
Total minimum lease payments	$ 644,375	$1,806,019
Less amounts representing interest	(61,642)	
Present value of net minimum lease payments	$ 582,733	
Less current installments of obligations under capital leases	122,767	
Obligations under capital leases, excluding current installments	$ 459,966	

NOTE 4: EMPLOYEES' RETIREMENT PLAN (UNAUDITED)

Substantially all full-time employees of the County are members of the Stanislaus County Employees Retirement Association. The Association was formed on July 1, 1948, under provisions of the California Retirement Act of 1937. Contributions are made partially by the employees, with the County paying the remainder of the required contribution, which is determined by a consulting actuary. For the year ending June 30, 1986, employer contributions amounted to approximately $6,800,000.

The Association maintains a favorable funding ratio as shown in the following comparison of net assets to present value of accumulated benefits for the most recent date such information is available:

NET ASSETS AVAILABLE FOR BENEFITS
COMPARED TO
TOTAL ACTUARIAL PRESENT VALUE OF CREDITED PROJECTED BENEFITS

	INTEREST ASSUMPTION	PRESENT VALUE OF BENEFITS (1)	ASSETS @ BOOK VALUE (2)	FUNDING RATIO (2) ÷ (1)
July 1, 1985	9%	122,952,000	118,190,000	96.1%

(1) The present value figures include all liabilities of the System for basic and cost of living benefits granted to members and beneficiaries already on the pension roll.

(2) The amount for assets contains all of the assets of the System, including all undistributed earnings.

NOTE 5: CSAC LOAN PROGRAM

The County Supervisors Association of California (CSAC), of which the County of Stanislaus (County) is a member, has formed a non-profit public benefit corporation: CSAC Finance Corporation. Its purpose is to provide capital project lease financing to various counties.

The Corporation was funded by the sale of Certificates of Participation in the amount of $22,923,000 on June 1, 1986. Of this amount, the County was allocated the sum of $5,005,000 as follows:

For Projects	Reserve	Issuance Costs	Principal Amount
$4,055,000	$750,000	$200,000	$5,005,000

The County has chosen a 5-year term; the interest rates (payable) range from 4.5% in 1986 to 7.0% in 1991. Because of a unique trust agreement, the County could fund its capital requirements elsewhere and not draw its CSAC allocation having little or no net interest expense depending upon market rates. All undrawn funds are on deposit with the Bank of America, earning market rates.

In the 85/86 financial records, the County transferred certain Revenue Sharing projects to a new fund entitled CSAC Loan Program. As of 6/30/86, the County has not yet decided the funding for these projects.

NOTE 6: TAX AND REVENUE ANTICIPATION NOTES

On November 26, 1985, the General Fund of the County received $22,358,650 from the sale of $22,500,000 in Tax and Revenue Anticipation Notes. The $141,350 in costs increased the net interest cost from the 5.6% coupon rate to 6.2%.

Under terms of the financing agreements, the County sent four monthly payments of $5,625,000 each to the Fiscal Agent, Citicorp of New York, beginning February 28, 1986. The funds were sent in the form of interest bearing negotiable securities maturing on November 26, 1986. The interest earned on these securities was applied to the interest due on the notes. When the securities matured on November 26, 1986, there would still be $327,172 due on the total note interest of $1,260,000. The County purchased a $500,000 Bankers Acceptance, to mature on November 26, 1986, in the amount of $438,769. The excess due the County on November 26, 1986, was $172,828 and was accrued on June 30, 1986.

As of June 30, 1986, the County had $22,983,769 on deposit, plus interest due of $949,059, in the Note Payment Fund maintained by Citicorp of New York.

NOTE 7: OPERATING TRANSFERS AND EQUITY TRANSFERS

		IN	OUT
General Fund:			
Transfer from Revenue Sharing Fund		$ 6,652,571.00	$
Transfer from County Garage		340,000.00	
Return of Capital from Garage (1) (2)		1,347,429.00	
Reclassification of Prior-Year Expenditure (1)		2,967.91	
Adjustment of Prior-Year Collection Division Accounts Receivable			200,000.00
Transfer to Road Fund			20,545.73
Transfer to Area Agency on Aging			32,091.00
	Totals	$ 8,342,967.91	$ 252,636.23
Special Revenue Funds:			
Area Agency on Aging Transfer In from General Fund		$ 32,091.00	$
Road Fund Transfer In from General Fund		20,545.73	
Area Agency on Aging Adjustment to Prior-Year Accounts Receivable (1)			5,127.29
	Totals	$ 52,636.73	$ 5,127.29
Capital Projects Funds:			
Revenue Sharing Transfer to General Fund			$ 6,652,571.00
Revenue Sharing Transfer to Communications Internal Service Fund (2)			13,662.00
	Total		$ 6,666,233.00

NOTE 7: OPERATING TRANSFERS AND EQUITY TRANSFERS (Continued)

		IN	OUT
Expendable Trust/Agency Funds:			
Suspense and Clearing Funds - Cash		$415,993,344.45	$416,030,309.68
Other Trust Funds - Cash		125,892,437.94	124,192,681.39
Trust Funds - Accrued			809,610.76
Increase in Repair/Demolition Trusts			
Taxes Receivable (3)		6,096.36	
Accounts Payable (3)			18.00
Taxes Receivable - Incorporated			
Cities - Modesto Trust (3)		2,422.80	
	Totals	$541,894,301.55	$541,032,619.83
Internal Service Funds:			
Revenue Sharing Fund Transfer to			
Communications Internal Service Fund		$ 13,662.00	
	Total	$ 13,662.00	
Non-Expendable Trust Funds:			
Jail Commissary Transfer to			
Jail Inmate Trust Fund			$ 30,653.88
	Total		$ 30,653.88

(1) Not reflected in operations; offsetting entry to Equity.
(2) Offsetting entry to Contributed Capital.
(3) Not reflected in cash transfers.

NOTE 8: CONTINGENT LIABILITIES

In addition to liabilities shown on the Balance Sheet, the County is a defendant in a number of legal actions arising in the normal course of its activities. It is the opinion of the County Counsel, as of June 30, 1986, none of these actions are expected to have a material effect on County operations or financial condition.

Further, The County participates in a number of federally-assisted grant programs, principal of which are the General Revenue Sharing, Community Development Block Grant, Comprehensive Employment Training Act, and Local Public Works programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 1986, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 9: FIXED ASSETS

A summary of changes in general fixed assets account group follows:

	Balance July 1, 1985	Additions	Deletions	Adjustments	Balance June 30, 1986
Land	$ 4,843,740				$ 4,843,740
Improvements	34,148,830	$1,737,836			35,886,666
Equipment	7,459,515	1,086,813	$358,833	$19,514	8,207,009
TOTALS	$46,452,085	$2,824,649	$358,833	$19,514	$48,937,415

Valuation of General Fixed Assets Account Group: Fixed Assets are recorded at historical cost. Donated fixed assets are recorded at their estimated fair value at time of receipt. Certain Structures/Improvements were recorded at "insurable value" in 1956. We have interpreted this to reflect construction costs. The following assets are recorded at insurable value:

Courthouse	$ 836,291.00
Center III	917,479.71
Welfare	312,742.30
Womens' Detention Center (Old Juvenile Hall)	80,789.00
Road Warehouse, Oakdale	11,991.00
Valley Home Library	2,994.00
Laird Park	11,310.00
Total	$2,173,597.01*

*6.06% of Total Structures/Improvements Account Valuation

Depreciation: Depreciation is not recorded in the General Fixed Assets Account Group. The Auditor-Controller does maintain cost-accounting records that reflect accumulated depreciation for equipment.

Equipment Balance - General Fixed Assets: This balance is subject to adjustment (increase or decrease) after review of physical inventory as submitted by department heads. If Auditor's Office concurs with the adjustment, the difference is transferred to an account titled "Pending Board Action." At June 30, 1986, the amount of $101,254 remains in the equipment balance total until removal (write-off) is authorized by Board of Supervisors.

NOTE 10: PRIOR PERIOD ADJUSTMENTS, GAAP ADJUSTMENTS

Adjustments to the General Fund; not reflected in an individual budget unit:

Statement of Expenditures--Governmental Fund Types	General Government	Public Protection
1985/86 Increase in Compensated Absences	$ 322,700.16	
Prior Year Encumbrances reclassified as Accounts Payable paid as expenditures in current year	(190,134.45)	$(4,341.25)
Net Adjustment to General Fund Expenditures	$ 132,565.71	$(4,341.25)

NOTE 10: PRIOR PERIOD ADJUSTMENTS, GAAP ADJUSTMENTS (Continued)

Adjustment to Prior Year Retained Earnings Balance--Internal Service Funds:

	Prior Report	Corrected Amount	Net Change
Capital Lease Obligation	$455,534.47	$455,534.61	$ (.14)
Computer Equipment Cost	538,904.00	534,821.66	(4,082.34)
Depreciation on Computer Equipment	-0-	53,482.40	(53,482.40)
Compensated Absences	268,765.00	233,503.69	35,261.31
Net Change in Beginning Retained Earnings--Internal Service Funds			$(22,303.57)

NOTE 11: SCHEDULE OF DUE TO/DUE FROM'S
AS OF JUNE 30, 1986

Due to General Fund		$4,105,031.99
Due From:		
Hughson Fire District	$ 16,000.00	
North Oak Lighting District	1,350.00	
Orestimba Flood Control District	4,500.00	
Scenic General Hospital Enterprise Fund	4,081,922.98	
Scenic General Hospital In-Transit Items	1,259.01	
		$4,105,031.99
Due to Special Revenue Funds: Road Fund		$ 32,086.34
Due From:		
Alley Improvements Districts:		
Sylvan Village #2, Block 12622	$ 6,282.38	
River Road - Grayson Street	14,403.84	
10th Street, Keyes - Dora to Lucinda	1,489.37	
Coffee Village #2, Block 12559	2,200.00	
3400 Oakdale Road	3,054.76	
10th Street/Anna Avenue, Keyes	4,655.99	
		$ 32,086.34
Due to Enterprise Fund: Geer Road Landfill		$ 130,000.00
Due from Fink Road Landfill		$ 130,000.00

CASH IN THE TREASURY

TREASURER'S ACCOUNTABILITY

STATEMENT OF BALANCE AND DISPOSITION OF CASH
AS OF JUNE 30, 1986

TREASURER'S EXHIBIT I

		Auditor's Cash Balance June 30, 1986	Outstanding Warrants	Treasurer's Cash Balance June 30, 1986
TOTAL CASH IN TREASURY, PER AUDITOR'S BALANCE SHEETS:				
General Fund		$ 3,231,833.86	$	$ 3,231,833.86
Special Revenue Funds		4,565,118.20		4,565,118.20
Capital Project Funds		(550,594.22)		(550,594.22)
Internal Service Funds		6,046,399.40		6,046,399.40
Enterprise Funds		2,418,707.16		2,418,707.16
Trust and Agency Funds:				
Expendable Trusts	$9,141,243.24			
Non-Expendable Trusts	127,612.03			
Suspense and Clearing Funds	3,776,489.99			
Special Districts Governed by Board of Supervisors	120,626.74	13,165,972.00	3,312,971.10	16,478,943.10
Special Assessment Districts		12,149.37		12,149.37
Sub Total		28,889,585.77	3,312,971.10	32,202,556.87
Special District Funds - Governed by Local Boards		4,132,561.96	335,662.23	4,468,224.19
School Funds		60,572,250.61	17,386,488.47	77,958,739.08
Pension Trust Fund		2,827,042.74	5,684.74	2,832,727.48
Total Auditor's Cash In Treasury		$96,421,441.08	$21,040,806.54	$117,462,247.62
TREASURER'S ACCOUNTING:				
Cash on Hand			32,328.96	
Cash in Banks:				
Active Accounts (1)		7,754,789.50		
Inactive Accounts (1)		38,875,000.00		
			46,629,789.50	
Bankers Acceptance			23,896,361.57	
Local Agency Investment Fund			30,550,000.00	
Commercial Paper			16,350,000.00	
Treasurer's Clearing Accounts			3,767.59	
Total Treasurer's Cash Balance				$117,462,247.62

(1) Refer to Treasurer's Exhibit I, Schedule A.

CASH IN BANKS
DETAIL OF DEPOSITS
JUNE 30, 1986

TREASURER'S EXHIBIT I
SCHEDULE A

Bank	Amount of Deposit		
	Active	Inactive	Total
American National Bank - Modesto	$	$ 1,000,000.00	$ 1,000,000.00
American National Bank - Ceres		0.00	0.00
Bank of America - Modesto (Main)		8,250,000.00	8,250,000.00
Bank of America - Oakdale		0.00	0.00
Bank of California - 12th & J Streets		6,500,000.00	6,500,000.00
Center State Bank - Modesto		3,000,000.00	3,000,000.00
Central Bank - La Loma		1,000,000.00	1,000,000.00
Central Bank - Modesto		600,000.00	600,000.00
Central Bank - Waterford		100,000.00	100,000.00
Central Bank - Hughson		175,000.00	175,000.00
Crocker Bank - 10th & I Streets		5,500,000.00	5,500,000.00
Delta Bank - McHenry Branch		200,000.00	200,000.00
Delta Bank - Riverbank		200,000.00	200,000.00
Farmers & Merchants Bank		500,000.00	500,000.00
First Interstate Bank - Modesto	7,554,789.50	5,100,000.00	12,654,789.50
First Interstate Bank - Ceres		500,000.00	500,000.00
First Interstate Bank - Oakdale		2,500,000.00	2,500,000.00
First Interstate Bank - Turlock		1,350,000.00	1,350,000.00
Golden Valley Bank - Turlock		0.00	0.00
Great Valley Bank - Yosemite Blvd.		200,000.00	200,000.00
Great Valley Bank - Ceres		200,000.00	200,000.00
Lloyd's Bank - Modesto		0.00	0.00
Modesto Banking Company		0.00	0.00
Pacific Valley Bank - Modesto		0.00	0.00
Security Pacific Bank - 14th & J Streets		1,000,000.00	1,000,000.00
Wall Street Trust California	200,000.00	0.00	200,000.00
Wells Fargo Bank - 1601 McHenry		0.00	0.00
Wells Fargo Bank - Turlock		500,000.00	500,000.00
Westside Bank - Patterson		500,000.00	500,000.00
TOTAL BANK DEPOSITS	$7,754,789.50	$38,875,000.00	$46,629,789.50

GOVERNMENTAL FUND TYPES

CONSOLIDATED SUMMARY STATEMENTS

THE COUNTY OF STANISLAUS
GENERAL INFORMATION

Formation Year: 1854

Government: A general law county, governed by the General Laws of the State of California.

Population:

Cities	Prior Year Population*	Current Year Population*
Ceres	16,793	17,320
Hughson	3,032	3,060
Modesto	126,353	131,377
Newman	3,411	3,418
Oakdale	9,665	9,954
Patterson	4,804	5,020
Riverbank	6,446	6,883
Turlock	32,426	33,546
Waterford	2,917	3,121
Total Incorporated	205,847	213,699
Unincorporated	93,460	95,740
Total County	299,307	309,439

Number of County Employees:

	June 1980	June 30,1981	June 30,1982	June 30, 1983	June 30, 1984	June 30, 1985	June 30, 1986
Regular	2,407	2,549	2,530	2,451	2,481	2,546	2,458
CETA	164	86	0	0	0	0	0
Part Time	382	395	406	427	434	508	521
Total	2,953	3,030	2,936	2,878	2,915	3,054	2,979
Ratio (Employees to County Population):	1 - 86	1 - 90	1 - 95	1 - 99	1 - 100	1 - 98	1 - 104

*As of January 1.

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET--GOVERNMENTAL FUND TYPES
JUNE 30, 1986

		Special Revenue Funds					
	General Fund 0101	Special Revenue Total	County Survey Monuments 0120	Road Fund 0121	Litter Cleanup 0122	Off Highway Vehicle 0123	Air Pollution 0350
ASSETS:							
Cash in Treasury	$ 3,231,833.86	$4,565,118.20	$51,172.59	$4,448,748.19	$7,433.24	$46,487.75	$17,761.47
Imprest Cash	137,901.25	15.00		15.00			
Receivables (Net of Allowances for Uncollectibles):							
Taxes	1,182,107.13	72.54					
Accounts	4,015,787.17	2,155,230.27		1,938,078.32			
Interest	172,828.11						
Due from Other Funds	4,105,031.99	32,086.34		32,086.34			
Inventory of Supplies, at Cost		468,736.56		468,736.56			
Deposits with Others		444,250.00		444,250.00			
Total Assets	$12,845,489.51	$7,665,508.91	$51,172.59	$7,331,914.41	$7,433.24	$46,487.75	$17,761.47
LIABILITIES AND EQUITY							
Liabilities:							
Accounts Payable	$ 1,544,444.85	$1,028,081.16		$ 870,089.64			$ 4,343.75
Salaries and Benefits Payable	4,358,071.94	187,863.65		120,953.96			11,037.00
Due to Other Funds							
Liability for Comp. Absences	579,961.16	18,562.16		18,562.16			
Total Liabilities	6,482,477.95	1,234,506.97		1,009,605.76			15,380.75
Fund Equity:							
Fund Balances:							
Reserved for Encumbrances	344,515.82	672,598.27		635,232.37			
Reserved for Inventory Supplies		468,736.56		468,736.56			
Reserved for Imprest Cash	137,901.25	15.00		15.00			
Reserved for Due from Other Funds	4,105,031.99	32,086.34		32,086.34			
Reserved--General		142,935.80	$46,110.00		$6,443.74	$34,487.76	
Reserved--Other	160,000.00	444,250.00		444,250.00			
Unreserved:							
Designated for Subsequent Years' Expenditure	1,610,244.95	3,929,761.50		3,929,761.50			
Undesignated	5,317.55	740,618.47	5,062.59	812,226.88	989.50	11,999.99	2,380.72
Total Fund Equity	6,363,011.56	6,431,001.94	51,172.59	6,322,308.65	7,433.24	46,487.75	2,380.72
Total Liabilities/Fund Equity	$12,845,489.51	$7,665,508.91	$51,172.59	$7,331,914.41	$7,433.24	$46,487.75	$17,761.47

Special Revenue Types (Continued)						Capital Project Funds			
Supt. of Schools 0124	County Fire Service 0137	Fish and Game 0139	DOJ Alcohol Analysis 0140	Area Agency 0175	JTPA 0202-0215	Capital Projects Total	Revenue Sharing 0160	CSAC Loan Program 0161	Highway Bridge Bond 2129
$34,805.04	$496.46	$7,568.88	$ 67,008.02	$ (5,762.16)	$(110,601.28)	$ (550,594.22)	$188,444.63	$(1,331,882.05)	$592,843.20
72.54									
24,071.60				28,113.88	164,966.47	3,223,130.87		3,223,130.87	
$58,949.18	$496.46	$7,568.88	$ 67,008.02	$ 22,351.72	$ 54,365.19	$2,672,536.65	$188,444.63	$ 1,891,248.82	$592,843.20
		$ 768.26	$ 9,831.00	$ 12,753.65	$ 130,294.86	$ 79,147.52	$ 79,147.52		
$ 2,776.00				5,589.36	47,507.33				
2,776.00		768.26	9,831.00	18,343.01	177,802.19	$ 79,147.52	$ 79,147.52		
		847.00	20,000.00	2,997.90	13,521.00	214,157.86	26,390.60	187,767.26	
		1,460.80	54,433.50						
56,173.18	496.46	4,492.82	(17,256.48)	1,010.81	(136,958.00)	2,360,474.09 18,757.18	82,906.51	1,703,481.56	574,086.02 18,757.18
56,173.18	496.46	6,800.62	57,177.02	4,008.71	(123,437.00)	2,593,389.13	109,297.11	1,891,248.82	592,843.20
$58,949.18	$496.46	$7,568.88	$ 67,008.02	$ 22,351.72	$ 54,365.19	$2,672,536.65	$188,444.63	$ 1,891,248.82	$592,843.20

COUNTY OF STANISLAUS
STATEMENT OF EXPENDITURES - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

	Board of Supervisors 1010	Chief Admin. Officer 1012	JTPA Accounting 1019	Auditor Controller 1020	Treasurer/ Tax Collector 1021	Assessor 1022
General Government:						
Original Budget, July 1, 1985	$ 461,150.00	$ 416,828.00	$ 0.00	$ 278,416.00	$ 767,443.00	$ 2,679,553.00
Budget for Transfers Out						
Carry-Forward Encumbrances	202.00	5,255.26		9,442.01	2,003.06	3,547.50
Added (Deleted) Adjustments to Budget During Year	(19,228.40)	(30,199.20)		(66,673.50)	(15,206.60)	(67,213.70)
Total Available Appropriations	$ 442,123.60	$ 391,884.06	$ 0.00	$ 221,184.51	$ 754,239.46	$ 2,615,886.80
Expenditures:						
Salary/Employee Benefits	$ 259,103.10	$ 443,495.57	$ 127,581.03	$ 1,217,067.65	$ 558,157.41	$ 2,009,021.45
Service and Supplies	186,341.10	83,864.70	99,684.50	374,142.26	250,912.19	473,519.80
Other Charges						
Fixed Assets					1,772.32	1,496.72
Cost Transfers	(23,676.00)	(121,617.84)	(227,265.53)	(1,258,697.85)	(172,483.69)	(411.20)
Total Expenditures	$ 421,768.20	$ 405,742.43	$ 0.00	$ 332,512.06	$ 638,358.23	$ 2,483,626.77
Variance - Favorable (Unfavorable)	$ 20,355.40	$ (13,858.37)	$	$ (111,327.55)	$ 115,881.23	$ 132,260.03
Less Ending Encumbrances	1,095.14	1,809.11		105,714.70	1,701.02	1,442.39
Transfers Out:						
Budget						
Actual						
Variance						
Total Appropriation Variance (Expenditures, Encumbrances, Transfers)	$ 19,260.26	$ (15,667.48)	$ 0.00	$ (217,042.25)	$ 114,180.21	$ 130,817.64
Revenue Variance from Schedule B	1,803.43	36.00	0.00	(12,468.28)	1,770.85	(6,367.04)
Grand Total Variance from Budget Cost: Positive, (Negative)	21,063.69	(15,631.48)	0.00	(229,510.53)	115,951.06	124,450.60

Purchasing 1024	Collection Division 1025	County Counsel 1030	Personnel 1040	Clerk Elections 1050	Building Maintenance 1070	Capital Improvements Parks 1080	Capital Improvements Other 1080
$ 18,247.00	$ 30,109.00	$ 345,009.00	$ 13,304.00	$ 755,512.00	$ 193,839.00	$ 0.00	$ 0.00
		2,463.08		3,914.61	50,891.82	54,811.25	13,000.00
(12,273.80)	(30,528.80)	81,180.87	(37,180.40)	47,975.10	(65,726.90)	29,000.00	
$ 5,973.20	$ (419.80)	$ 428,652.95	$ (23,876.40)	$ 807,401.71	$ 179,003.92	$ 83,811.25	$ 13,000.00
$ 352,523.15	$ 598,174.48	$ 504,435.00	$ 463,915.78	$ 250,485.95	$ 1,588,807.49	$	$
85,453.11	172,931.78	79,601.35	1,446,912.40	366,600.71	1,341,413.46	117.26	
		47,275.50					
	1,560.32			227.90	12,617.00	356,275.47	13,000.00
(457,724.69)	(750,801.23)	(295,685.40)	(1,799,012.38)	(869.69)	(2,914,426.06)		
$ (19,748.43)	$ 21,865.35	$ 335,626.45	$ 111,815.80	$ 616,444.87	$ 28,411.89	$ 356,392.73	$ 13,000.00
$ 25,721.63	$ (22,285.15)	$ 93,026.50	$ (135,692.20)	$ 190,956.84	$ 150,592.03	$ (272,581.48)	$
5,330.00	41.00	2,663.00		24,205.18	32,581.03	443,660.51	
$ 20,391.63	$ (22,326.15)	$ 90,363.50	$ (135,692.20)	$ 166,751.66	$ 118,011.00	$ (716,241.99)	$ 0.00
1,202.41	764.68	19,674.23	(486.00)	(81,662.45)	751.99	358,773.37	0.00
21,594.04	(21,561.47)	110,037.73	(136,178.20)	85,089.21	118,762.99	(357,468.62)	0.00

COUNTY OF STANISLAUS
STATEMENT OF EXPENDITURES - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

	Jail Remodel 1083	Airport Improvement 1085	HUD Block Grant 1086	Advertising County Resources 1092	Retirement Board 1100	Risk Management 1101
General Government:						
Original Budget, July 1, 1985	$	$	$ 1,332,990.00	$	$ 25,415.00	$ (19,412.00)
Budget for Transfers Out						
Carry-Forward Encumbrances	817,347.72	66,656.68		1,327.50		2,235.37
Added (Deleted) Adjustments to Budget During Year	7,417.00				(147.00)	30,583.20
Total Available Appropriations	$ 824,764.72	$ 66,656.68	$ 1,332,990.00	$ 1,327.50	$ 25,268.00	$ 13,406.57
Expenditures:						
Salary/Employee Benefits	$	$	$	$	$	$ 150,153.27
Service and Supplies	23,145.08		6,819.72	1,317.84	213,628.77	1,619,977.83
Other Charges			51,841.43		10,634,052.79	
Fixed Assets	765,089.46	8,336.84				
Cost Transfers					(10,814,663.12)	(1,685,454.43)
Total Expenditures	$ 788,234.54	$ 8,336.84	$ 58,661.15	$ 1,317.84	$ 33,018.44	$ 84,676.67
Variance - Favorable (Unfavorable)	$ 36,530.18	$ 58,319.84	$ 1,274,328.85	$ 9.66	$ (7,750.44)	$ (71,270.10)
Less Ending Encumbrances	36,530.18					166.00
Transfers Out:						
Budget						
Actual						
Variance						
Total Appropriation Variance (Expenditures, Encumbrances, Transfers)	$ 0.00	$ 58,319.84	$ 1,274,328.85	$ 9.66	$ (7,750.44)	$ (71,436.10)
Revenue Variance from Schedule B	.80	0.00	(1,278,949.44)	0.00	(600.00)	39,123.00
Grand Total Variance from Budget Cost: Positive, (Negative)	.80	58,319.84	(4,620.59)	9.66	(8,350.44)	(32,313.10)

Public Works Admin. 1102	Public Works Engineering 1106	Adjustments to GAAP Notes	Total General Government: General Fund	Total General Government: County Survey Monument 0120 Special Revenue	Total General Government: Revenue Sharing 1082 Capital Projects
$ (20,931.00)	$ 210,158.00	$	$ 7,487,630.00		$ 3,000,000.00
					(3,000,000.00)
333.35	14,107.67		1,047,538.88		30,000.00
(2,639.70)	(21,203.73)		(172,065.56)		1,100.00
$ (23,237.35)	$ 203,061.94	$ 0.00	$ 8,363,103.32		$ 31,100.00
$ 278,575.68	$ 967,932.91	$ 322,700.16	$ 10,092,130.08	$	$
49,468.43	267,109.61		7,142,961.90	17,067.41	16,646.47
		(190,134.45)	10,543,035.27		13,237.57
	8,211.27		1,168,587.30		
(322,442.73)	(1,093,628.39)		(21,938,860.23)		
$ 5,601.38	$ 149,625.40	$ 132,565.71	$ 7,007,854.32	$ 17,067.41	$ 29,884.04
$ (28,838.73)	$ 53,436.54	(132,565.71)	$ 1,355,249.00	$ (17,067.41)	$ 1,215.96
	2,809.47		659,748.73		
	20,545.73		20,545.73		6,652,571.00
	20,545.73		20,545.73		6,666,233.00
	0.00		0.00		(13,662.00)
$ (28,838.73)	$ 50,627.07	$ (132,565.71)	$ 695,500.27	$ (17,067.41)	$ (12,446.04)
71.00	14,607.52	0.00	(941,953.93)	890.00	12,446.12
(28,767.73)	65,234.59	(132,565.71)	(246,453.66)	(16,177.41)	.08

COUNTY OF STANISLAUS
STATEMENT OF EXPENDITURES - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

	Superior Court 2000	Municipal Court 2001	Grand Jury 2014	Clerk-Recorder 2015	District Attorney 2016	Public Defender 2017
Public Protection:						
Original Budget, July 1, 1985	$ 1,536,852.00	$ 3,171,130.00	$ 17,772.00	$ 1,463,412.00	$ 2,939,876.00	$ 1,485,584.00
Budget for Transfers Out						
Carry-Forward Encumbrances	2,057.29	16,989.10		10,387.46	1,597.35	426.00
Added (Deleted) Adjustments to Budget During Year	(2,983.00)	(70,933.70)	(152.00)	(59,896.60)	(5,473.60)	37,076.20
Total Available Appropriations	$ 1,535,926.29	$ 3,117,185.40	$ 17,620.00	$ 1,413,902.86	$ 2,935,999.75	$ 1,523,086.20
Expenditures:						
Salary/Employee Benefits	$ 738,407.25	$ 1,893,269.37	$	$ 1,040,033.70	$ 2,378,010.55	$ 962,243.27
Service and Supplies	875,954.34	1,292,945.90	17,412.32	237,738.77	482,886.91	349,781.80
Other Charges	1,980.53					248,288.63
Fixed Assets	2,677.47	25,345.22		26,663.40	5,107.65	190.80
Cost Transfers	(190,535.92)	(102,599.60)		(623.32)	(191,959.06)	
Total Expenditures	$ 1,428,483.67	$ 3,108,960.89	$ 17,412.32	$ 1,303,812.55	$ 2,674,046.05	$ 1,560,504.50
Variance - Favorable (Unfavorable)	$ 107,442.62	$ 8,224.51	$ 207.68	$ 110,090.31	$ 261,953.70	$ (37,418.30)
Less Ending Encumbrances	2,212.98	1,312.38		13,645.30	83,641.09	744.00
Transfers Out:						
Budget						
Actual						
Variance						
Total Appropriation Variance (Expenditures, Encumbrances, Transfers)	$ 105,229.64	$ 6,912.13	$ 207.68	$ 96,445.01	$ 178,312.61	$ (38,162.30)
Revenue Variance from Schedule B	(52,504.51)	(98,824.94)	39.37	307,170.72	78,086.90	(56,473.98)
Grand Total Variance from Budget Cost: Positive, (Negative)	52,725.13	(91,912.81)	247.05	403,615.73	256,399.51	(94,636.28)

Family Support 2019	Sheriff 2020	Marshal 2021	Coroner 2023	Victim/ Witness 2025	Women's Detention 2029	Jail 2030	Honor Farm 2031
$ 1,750,410.00	$ 8,059,888.00	$ 751,567.00	$ 312,407.00	$ 78,308.00	$ 955,252.00	$ 3,587,579.00	$ 1,662,249.00
28,039.74	16,226.56	1,144.00	165.00		2,959.92	29,635.53	8,000.40
162,128.20	(232,780.26)	(650.00)	22,865.00	7,393.00	(296.90)	(113.80)	(705.90)
$ 1,940,577.94	$ 7,843,334.30	$ 752,061.00	$ 335,437.00	$ 85,701.00	$ 957,915.02	$ 3,617,100.73	$ 1,669,543.50
$ 1,246,355.30	$ 5,716,063.29	$ 642,235.92	$ 158,632.73	$ 64,089.42	$ 679,286.24	$ 2,711,501.33	$ 1,111,502.55
472,471.28	1,882,407.25	91,132.42	180,292.34	10,569.83	200,332.14	845,567.06	469,140.17
164,374.47				5,800.00	30,996.29		34,866.53
40,954.27	58,870.96	2,489.96		913.72	6,460.20	11,053.45	25,787.37
	(23,461.32)				(30,277.29)	(31,320.57)	(31,867.88)
$ 1,924,155.32	$ 7,633,880.18	$ 735,858.30	$ 338,925.07	$ 81,372.97	$ 886,797.58	$ 3,536,801.27	$ 1,609,428.74
$ 16,422.62	$ 209,454.12	$ 16,202.70	$ (3,488.07)	$ 4,328.03	$ 71,117.44	$ 80,299.46	$ 60,114.76
49,240.37	16,440.80	289.78	251.45	25.00	95.00	10,068.96	4,829.40
$ (32,817.75)	$ 193,013.32	$ 15,912.92	$ (3,739.52)	$ 4,303.03	$ 71,022.44	$ 70,230.50	$ 55,285.36
45,422.43	2,469.67	44,750.77	(9,757.69)	(14,448.46)	(25,722.52)	104,002.36	111,940.89
12,604.68	195,482.99	60,663.69	(13,497.21)	(10,145.43)	45,299.92	174,232.86	167,226.25

COUNTY OF STANISLAUS
STATEMENT OF EXPENDITURES - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

	Juvenile Hall 2032	Probation 2033	County Justice System 2034	Court Investigator 2036	Fire Safety 2040	Ag. Commissioner 2060
Original Budget, July 1, 1985	$ 1,873,869.00	$ 2,977,821.00	$ 738,301.00	$ 89,767.00	$ 526,710.00	$ 1,293,193.00
Budget for Transfers Out						
Carry-Forward Encumbrances	16,309.63	10,052.12	31,962.19		17,642.00	30,142.59
Added (Deleted) Adjustments to Budget During Year	(30,171.80)	(82,911.70)	3,832.41	(62.00)	(9,747.60)	(50,397.80)
Total Available Appropriations	$ 1,860,006.83	$ 2,904,961.42	$ 774,095.60	$ 89,705.00	$ 534,604.40	$ 1,272,937.79
Expenditures:						
Salary/Employee Benefits	$ 1,370,651.84	$ 2,243,361.08	$ 469,345.49	$ 66,492.54	$ 613,125.42	$ 962,716.48
Service and Supplies	448,381.57	438,885.29	176,133.09	8,746.23	286,382.33	241,070.71
Other Charges		40,916.49				
Fixed Assets	2,882.57	1,470.72			15,722.52	27,349.00
Cost Transfers		(38,583.27)			(395,157.00)	(145.22)
Total Expenditures	$ 1,821,915.98	$ 2,686,050.31	$ 645,478.58	$ 75,238.77	$ 520,073.27	$ 1,230,990.97
Variance - Favorable (Unfavorable)	$ 38,090.85	$ 218,911.11	$ 128,617.02	$ 14,466.23	$ 14,531.13	$ 41,946.82
Less Ending Encumbrances	8,697.57	22,813.55	128,674.48		6,615.00	9,627.45
Transfers Out:						
Budget						
Actual						
Variance						
Total Appropriation Variance (Expenditures, Encumbrances, Transfers)	$ 29,393.28	$ 196,097.56	$ (57.46)	$ 14,466.23	$ 7,916.13	$ 32,319.37
Revenue Variance from Schedule B	15,358.14	48,665.90	405.00	(9,975.00)	(18,096.65)	(19,371.99)
Grand Total Variance from Budget Cost: Positive, (Negative)	44,751.42	244,763.46	347.54	4,491.23	(10,180.52)	12,947.38

Building Inspection 2061	Local Agency Formation 2070	Consumer Affairs 2071	Water Resources 2072	Office of Emergency Services 2073	Planning 2075	Animal Control 2076	SAAG Admin. 2270
$ 498,489.00	$ 62,083.00	$ 151,437.00	$	$ 107,504.00	$ 484,195.00	$ 557,693.00	$ 231,172.00
1,224.00				6,149.00	350.00	2,481.53	
(1,828.80)	(150.00)	(48,687.90)	2,740.38	49,747.10	(58,509.70)	(38,425.00)	8,806.20
$ 497,884.20	$ 61,933.00	$ 102,749.10	$ 2,740.38	$ 163,400.10	$ 426,035.30	$ 521,749.53	$ 239,978.20
$ 398,165.23	$	$ 75,895.13	$	$ 67,970.70	$ 437,054.19	$ 349,895.59	$ 220,432.00
87,205.78	49,720.20	13,323.21	3,139.40	16,576.51	92,901.54	146,432.48	461.94
600.00				(31.70)			
				6,469.33			
(5,023.60)					(52,790.23)		
$ 480,947.41	$ 49,720.20	$ 89,218.34	$ 3,139.40	$ 90,984.84	$ 477,165.50	$ 496,328.07	$ 220,893.94
$ 16,936.79	$ 12,212.80	$ 13,530.76	$ (399.02)	$ 72,415.26	$ (51,130.20)	$ 25,421.46	$ 19,084.26
286.00				70,746.08	256.00	1,053.44	
$ 16,650.79	$ 12,212.80	$ 13,530.76	$ (399.02)	$ 1,669.18	$ (51,386.20)	$ 24,368.02	$ 19,084.26
(9,949.41)	3,596.70	(4.70)	0.00	11,940.63	(35,872.37)	(8,593.84)	(20,728.06)
6,701.38	15,809.50	13,526.06	(399.02)	13,609.81	(87,258.57)	15,774.18	(1,643.80)

COUNTY OF STANISLAUS
STATEMENT OF EXPENDITURES - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

	Drug Enforcement 3222	Public Guardian 4023	Adjustments to GAAP Notes	Total Public Protection General Fund	County Fire Service 2041	Fish and Game 2074
Original Budget, July 1, 1985	$ 258,928.00	$	$	$ 37,623,448.00	$ 395,157.00	$ 3,634.00
Budget for Transfers Out						
Carry-Forward Encumbrances				233,941.41		
Added (Deleted) Adjustments to Budget During Year		110,809.00		(289,480.57)		
Total Available Appropriations	$ 258,928.00	$ 110,809.00	0.00	$ 37,567,908.84	$ 395,157.00	$ 3,634.00
Expenditures:						
Salary/Employee Benefits	$ 223,574.47	$ 128,187.84	$	$ 26,968,498.92	$	$
Service and Supplies	72,407.19	13,287.45		9,503,687.45		188.03
Other Charges			(4,341.25)	523,449.99	395,157.00	2,960.07
Fixed Assets				260,408.61		
Cost Transfers		(57,023.57)		(1,151,367.85)		
Total Expenditures	$ 295,981.66	$ 84,451.72	$ (4,341.25)	$ 36,104,677.12	$ 395,157.00	$ 3,148.10
Variance - Favorable (Unfavorable)	$ (37,053.66)	$ 26,357.28	4,341.25	$ 1,463,231.72		$ 485.90
Less Ending Encumbrances		129.00		431,695.08		847.00
Transfers Out:						
Budget						
Actual						
Variance						
Total Appropriation Variance (Expenditures, Encumbrances, Transfers)	$ (37,053.66)	$ 26,228.28	$ 4,341.25	$ 1,031,536.64	$ 0.00	$ (361.10)
Revenue Variance from Schedule B	0.00	(8,760.08)		384,765.28	496.46	1,180.84
Grand Total Variance from Budget Cost: Positive, (Negative)	(37,053.66)	17,468.20	4,341.25	1,416,301.92	496.46	819.74

DOJ Alcohol and Drug 0140	Total Public Protection Special Revenue	Total Public Ways & Facilities Ridesharing 2077 General Fund	Public Works 3010	Morgan Shop 9996	Total Public Ways & Facilities Special Revenue
$ 190,000.00	$ 588,791.00	$ 8,030.00	$ 6,938,570.00	$	$ 6,938,570.00
40,000.00	40,000.00		5,467,196.69	13,747.00	5,480,943.69
		1,997.00	2,439,864.02		2,439,864.02
$ 230,000.00	$ 628,791.00	$ 10,027.00	$ 14,845,630.71	$ 13,747.00	$ 14,859,377.71
$	$	$	$ 1,628,399.47	$ 260,690.82	$ 1,889,090.29
158,258.00	158,446.03	7,131.01	7,527,526.23	458,401.67	7,985,927.90
	398,117.07	1,701.94	204,317.99		204,317.99
			348,567.48	2,688.16	351,255.64
			(514,721.23)	(780,370.09)	(1,295,091.32)
$ 158,258.00	$ 556,563.10	$ 8,832.95	$ 9,194,089.94	$ (58,589.44)	$ 9,135,500.50
$ 71,742.00	$ 72,227.90	$ 1,194.05	$ 5,651,540.77	$ 72,336.44	$ 5,723,877.21
20,000.00	20,847.00		4,547,111.87	17,882.00	4,564,993.87
$ 51,742.00	$ 51,380.90	$ 1,194.05	$ 1,104,428.90	$ 54,454.44	$ 1,158,883.34
(27,494.98)	(25,817.68)	3,452.53	280,819.67	5,363.21	286,182.88
24,247.02	25,563.22	4,646.58	1,385,248.57	59,817.65	1,445,066.22

COUNTY OF STANISLAUS
STATEMENT OF EXPENDITURES - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

	Environmental Resources 4019	Health 4020	Mental Health 4021	Drug Abuse 4022	Alcohol Treatment 4025	Child Health 4030
Original Budget, July 1, 1985	$ 1,530,283.00	$ 2,195,563.00	$ 6,583,436.00	$ 549,045.00	$ 1,073,822.00	$ 185,000.00
Budget for Transfers Out	(14,490.00)					
Carry-Forward Encumbrances	653.40	36,572.58	158,149.71	22,591.31	5,050.05	123.00
Added (Deleted) Adjustments to Budget During Year	213,338.75	7,176.20	478,050.40	(50.00)	(712.90)	(24.00)
Total Available Appropriations	$ 1,729,785.15	$ 2,239,311.78	$ 7,219,636.11	$ 571,586.31	$ 1,078,159.15	$ 185,099.00
Expenditures:						
Salary/Employee Benefits	$ 898,706.16	$ 1,627,195.41	$ 3,511,169.43	$ 223,779.40	$ 731,985.36	$ 118,162.78
Service and Supplies	510,632.89	713,615.06	3,322,636.68	338,715.21	387,330.12	38,518.80
Other Charges			130,413.24		9,110.38	
Fixed Assets	9,222.01	47,768.52	89,196.92	10,626.58	3,313.60	838.57
Cost Transfers	(9,857.80)	(141,647.95)	(495,958.34)	(48,212.71)	(87,385.21)	(13,485.68)
Total Expenditures	$ 1,408,703.26	$ 2,246,931.04	$ 6,557,457.93	$ 524,908.48	$ 1,044,354.25	$ 144,034.47
Variance - Favorable (Unfavorable)	$ 321,081.89	$ (7,619.26)	$ 662,178.18	$ 46,677.83	$ 33,804.90	$ 41,064.53
Less Ending Encumbrances	29,571.74	4,156.00	91,545.02	18,350.41	2,933.80	
Transfers Out:						
Budget	8,155.00					
Actual						
Variance	8,155.00					
Total Appropriation Variance (Expenditures, Encumbrances, Transfers)	$ 299,665.15	$ (11,775.26)	$ 570,633.16	$ 28,327.42	$ 30,871.10	$ 41,064.53
Revenue Variance from Schedule B	(438,092.05)	(78,575.27)	2,300.52	25,834.43	(5,581.10)	(69,485.00)
Grand Total Variance from Budget Cost: Positive, (Negative)	(138,426.90)	(90,350.53)	572,933.68	54,161.85	25,290.00	(28,420.47)

Family Planning 4031	Women, Infants, Children 4040	Health/ Sanitation Total General Fund	Air Pollution 4015 Total Special Revenue
$ 789,687.00	$	$ 12,906,836.00	$ 227,847.00
		(14,490.00)	
1,589.99		224,730.04	161.00
36,067.00	182,677.00	916,522.45	(596.90)
$ 827,343.99	$ 182,677.00	$ 14,033,598.49	$ 227,411.10
$ 497,546.49	$ 143,649.41	$ 7,752,194.44	$ 173,479.66
317,539.01	25,134.44	5,654,122.21	50,804.07
		139,523.62	6,575.00
		160,966.20	
(16,570.79)		(813,118.48)	
$ 798,514.71	$ 168,783.85	$ 12,893,687.99	$ 230,858.73
$ 28,829.28	$ 13,893.15	$ 1,139,910.50	$ (3,447.63)
94,352.91		240,909.88	
		8,155.00	
		8,155.00	
$ (65,523.63)	$ 13,893.15	$ 907,155.62	$ (3,447.63)
(127,212.93)	(38,631.04)	(729,442.44)	5,826.85
(192,736.56)	(24,737.89)	177,713.18	2,379.22

COUNTY OF STANISLAUS
STATEMENT OF EXPENDITURES - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

	Social Services 5010	Multi-Purpose Senior Services 5015	Indigent Aid 5020	Area Agency on Aging 5030	Surplus Food 5041	General Assistance 5080
Original Budget, July 1, 1985	$ 17,141,056.00	$ 452,715.00	$ 60,676,060.00	$ 32,731.00	$ 46,500.00	$ 1,086,104.00
Budget for Transfers Out				(32,731.00)		
Carry-Forward Encumbrances	27,040.36	427.00				
Added (Deleted) Adjustments to Budget During Year	513,714.00	4,073.00	5,997,175.00			(34,732.00)
Total Available Appropriations	$ 17,681,810.36	$ 457,215.00	$ 66,673,235.00	$ 0.00	$ 46,500.00	$ 1,051,372.00
Expenditures:						
Salary/Employee Benefits	$ 9,836,916.41	$ 224,167.70	$	$	$	$
Service and Supplies	2,382,931.07	43,754.11	4,577.50		43,548.15	
Other Charges	4,686,011.96	73,241.62	65,822,969.41	10,342.00		1,042,940.87
Fixed Assets	73,942.18	318.00				
Cost Transfers	(289,939.71)	(1,935.11)				
Total Expenditures	$ 16,689,861.91	$ 339,546.32	$ 65,827,546.91	$ 10,342.00	$ 43,548.15	$ 1,042,940.87
Variance - Favorable (Unfavorable)	$ 991,948.45	$ 117,668.68	$ 845,688.09	$ (10,342.00)	$ 2,951.85	$ 8,431.13
Less Ending Encumbrances	25,701.49	48,923.76				
Transfers Out:						
Budget				32,091.00		
Actual				32,091.00		
Variance				0.00		
Total Appropriation Variance (Expenditures, Encumbrances, Transfers)	$ 966,246.96	$ 68,744.92	$ 845,688.09	$ (10,342.00)	$ 2,951.85	$ 8,431.13
Revenue Variance from Schedule B	(1,069,163.40)	(99,960.66)	(1,386,508.78)	0.00	(21,848.00)	(91,959.26)
Grand Total Variance from Budget Cost: Positive, (Negative)	(102,916.44)	(31,215.74)	(540,820.69)	(10,342.00)	(18,896.15)	(83,528.13)

Indigent Health Care 5090	California Children 5120	Veterans Services 5130	Total Public Assistance General Fund	Area Agency on Aging 0175	JTPA 83/84 Adm. Pool 3000	JTPA 83/84 Trans IIA 3001
$13,045,385.00	$ 988,772.00	$ 153,603.00	$ 93,622,926.00	$ 1,223,242.00		
			(32,731.00)			
	1,117.00		28,584.36	612.00		
(941,065.00)	(89.00)	(54,360.90)	5,484,715.10	12,880.00		
$12,104,320.00	$ 989,800.00	$ 99,242.10	$ 99,103,494.46	$ 1,236,734.00		
$	$ 427,615.02	$ 91,711.99	$ 10,580,411.12	$ 117,703.65		$
397,583.76	67,736.96	14,340.67	2,954,472.22	29,397.10		(559.33)
12,921,237.61	188,327.88	915.00	84,745,986.35	1,105,520.58		
			74,260.18			
			(291,874.82)	(22,754.74)		
$13,318,821.37	$ 683,679.86	$ 106,967.66	$ 98,063,255.05	$ 1,229,866.59		$ (559.33)
$(1,214,501.37)	$ 306,120.14	$ (7,725.56)	$ 1,040,239.41	$ 6,867.41		$ 559.33
525,980.42	1,283.00	59.25	601,947.92	2,997.90		
			32,091.00			
			32,091.00			
			0.00			
$(1,740,481.79)	$ 304,837.14	$ (7,784.81)	$ 438,291.49	$ 3,869.51	$	$ 559.33
149,513.58	(207,276.25)	705.00	(2,726,497.77)	(8,683.98)	.70	(559.33)
(1,590,968.21)	97,560.89	(7,079.81)	(2,288,206.28)	(4,814.47)	.70	0.00

COUNTY OF STANISLAUS
STATEMENT OF EXPENDITURES - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

	JTPA 83/84 III 3002	JTPA 84/85 Admin. 3005	JTPA 84/85 IIA 3006	JTPA '85 II B SYETP 3007	JTPA 85/86 Admin. 3008	JTPA 85/86 IIA 3009
Original Budget, July 1, 1985		$	$		$ 639,634.00	
Budget for Transfers Out						
Carry-Forward Encumbrances		1,536.00	6,259.65			
Added (Deleted) Adjustments to Budget During Year						
Total Available Appropriations		$ 1,536.00	$ 6,259.65		$ 639,634.00	
Expenditures:						
Salary/Employee Benefits	$	$	$	$	$ 651,182.23	$
Service and Supplies	58,980.67	1,634.83	447,781.92	1,357,338.78	278,955.70	1,730,379.83
Other Charges						
Fixed Assets			4,430.00		20,030.81	
Cost Transfers					(150,183.20)	
Total Expenditures	$ 58,980.67	$ 1,634.83	$ 452,211.92	$ 1,357,338.78	$ 799,985.54	$ 1,730,379.83
Variance - Favorable (Unfavorable)	$ (58,980.67)	$ (98.83)	$ (445,952.27)	$ (1,357,338.78)	$ (160,351.54)	$ (1,730,379.83)
Less Ending Encumbrances			466.00		3,776.00	9,279.00
Transfers Out:						
Budget						
Actual						
Variance						
Total Appropriation Variance (Expenditures, Encumbrances, Transfers)	$ (58,980.67)	$ (98.83)	$ (446,418.27)	$ (1,357,338.78)	$ (164,127.54)	$ (1,739,658.83)
Revenue Variance from Schedule B	53,347.59	103,488.90	386,466.11	1,359,841.59	(5,669,291.62)	1,703,689.11
Grand Total Variance from Budget Cost: Positive, (Negative)	(5,633.08)	103,390.07	(59,952.16)	2,502.81	(5,833,419.16)	(35,969.72)

JTPA 85/86 III 3011	JTPA 85/86 TA11 3012	JTPA '86 IIB SYETP 3013	JTPA 86/87 Admin. 3015	JTPA 84/85 IIB-SYETP 3003	Total JTPA MEMO	Total Public Assistance Special Revenue
					$ 639,634.00	$ 1,862,876.00
					7,795.65	8,407.65
						12,880.00
					$ 647,429.65	$ 1,884,163.65
$	$	$	$		$ 651,182.23	$ 768,885.88
48,015.34	82,225.13	38,025.83	3,154.52		4,045,933.22	4,075,330.32
						1,105,520.58
					24,460.81	24,460.81
					(150,183.20)	(172,937.94)
$ 48,015.34	$ 82,225.13	$ 38,025.83	$ 3,154.52		$ 4,571,393.06	$ 5,801,259.65
$ (48,015.34)	$ (82,225.13)	$ (38,025.83)	$ (3,154.52)		$ (3,923,963.41)	$ (3,917,096.00)
					13,521.00	16,518.90
$ (48,015.34)	$ (82,225.13)	$ (38,025.83)	$ (3,154.52)	$	$ (3,937,484.41)	$ (3,933,614.90)
41,250.26	47,364.59	30,786.57	3,154.52	2,094.16	(1,938,366.85)	(1,947,050.83)
(6,765.08)	(34,860.54)	(7,239.26)	0.00	2,094.16	(5,875,851.26)	(5,880,665.73)

COUNTY OF STANISLAUS
STATEMENT OF EXPENDITURES - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

	Library 6020	Cooperative Extension 6030	Total Education General Fund	Superintendent of Schools 6011 Total Education Special Revenue
Original Budget, July 1, 1985	$ 3,735,000.00	$ 334,805.00	$ 4,069,805.00	$ 621,983.00
Budget for Transfers Out				
Carry-Forward Encumbrances	37,386.70	3,361.49	40,748.19	
Added (Deleted) Adjustments to Budget During Year	25,424.98	(31,348.82)	(5,923.84)	
Total Available Appropriations	$ 3,797,811.68	$ 306,817.67	$ 4,104,629.35	$ 621,983.00
Expenditures:				
Salary/Employee Benefits	$ 2,346,760.56	$ 127,277.18	$ 2,474,037.74	$ 63,887.38
Service and Supplies	1,319,168.15	174,482.83	1,493,650.98	346,206.92
Other Charges	2,419.73		2,419.73	
Fixed Assets	9,959.72	1,503.17	11,462.89	
Cost Transfers		(5.30)	(5.30)	
Total Expenditures	$ 3,678,308.16	$ 303,257.88	$ 3,981,566.04	$ 410,094.30
Variance - Favorable (Unfavorable)	$ 119,503.52	$ 3,559.79	$ 123,063.31	$ 211,888.70
Less Ending Encumbrances	8,164.16	750.00	8,914.16	0.00
Transfers Out:				
Budget				
Actual				
Variance				
Total Appropriation Variance (Expenditures, Encumbrances, Transfers)	$ 111,339.36	$ 2,809.79	$ 114,149.15	$ 211,888.70
Revenue Variance from Schedule B	(57,523.96)	3,717.04	(53,806.92)	(361,606.57)
Grand Total Variance from Budget Cost: Positive, (Negative)	53,815.40	6,526.83	60,342.23	(149,717.87)

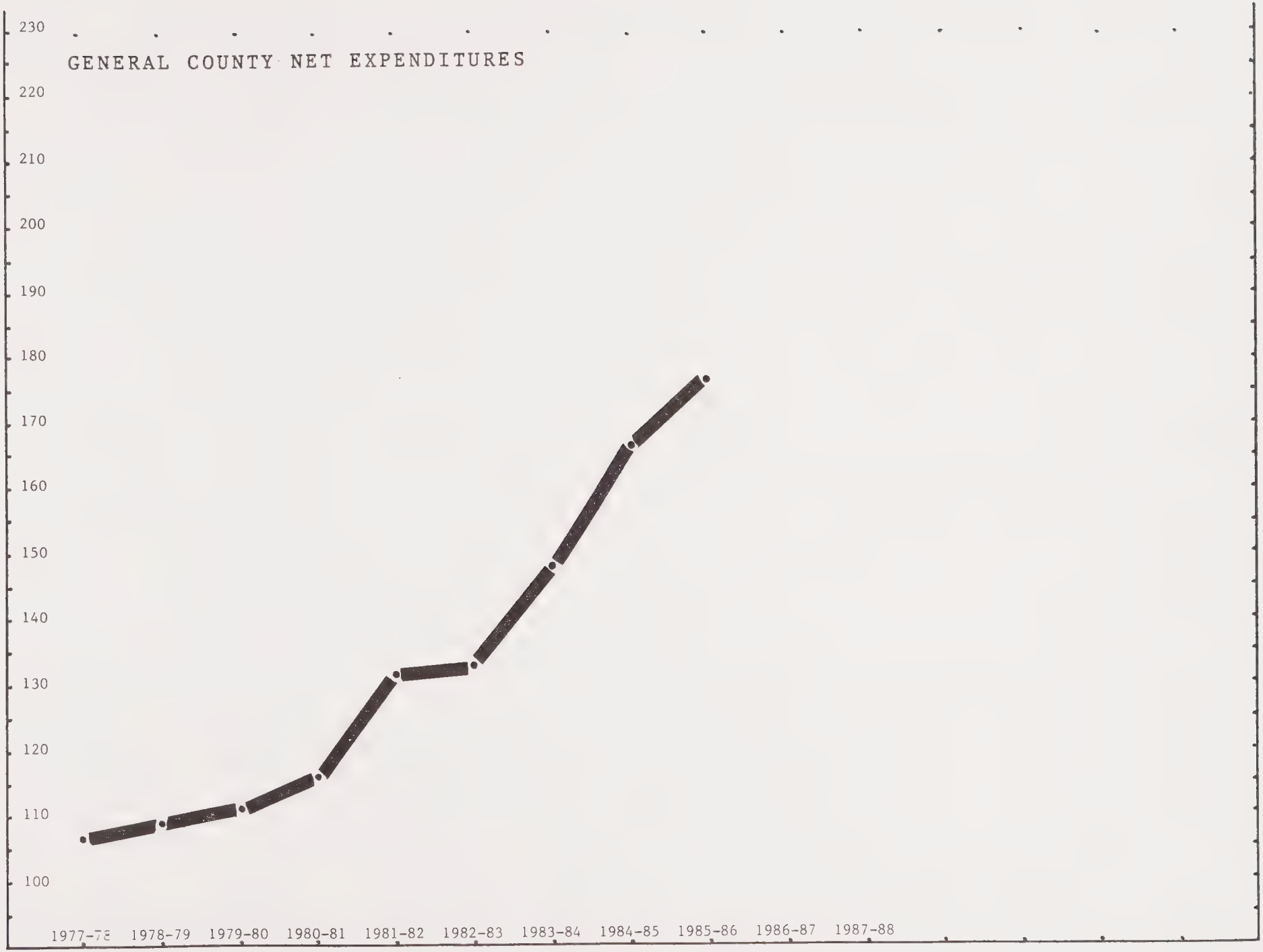
Parks and Recreation 7019	County Arts Commission 7020	Total Recreation & Culture	Revenue Sharing 1082-Portion	CSAC Loan 1084	Highway Bridge Bond 2129	Total Capital Outlay
		General Fund				Capital Project Funds
$1,168,411.00	$ 35,600.00	$1,204,011.00	$ 452,293.00	$ 0.00	$	$ 452,293.00
13,659.51	4,671.18	18,330.69	2,376,973.63	0.00	574,086.02	2,951,059.65
(70,591.70)	20,104.00	(50,487.70)	(2,602,310.17)	2,948,639.17		346,329.00
$1,111,478.81	$ 60,375.18	$1,171,853.99	$ 226,956.46	$2,948,639.17	$574,086.02	$3,749,681.65
$ 957,302.53	$ 1,619.98	$ 958,922.51	$	$	$	$
379,675.80	31,322.69	410,998.49				
50,629.07	14,446.72	65,075.79				
5,428.29		5,428.29	124,300.08	1,331,882.05	39,994.88	1,496,177.01
(467,337.26)		(467,337.26)				
$ 925,698.43	$ 47,389.39	$ 973,087.82	$ 124,300.08	$1,331,882.05	$ 39,994.88	$1,496,177.01
$ 185,780.38	$ 12,985.79	$ 198,766.17	$ 102,656.38	$1,616,757.12	$534,091.14	$2,253,504.64
11,175.00	370.00	11,545.00	109,297.11	1,891,248.82	574,086.02	2,574,631.95
$ 174,605.38	$ 12,615.79	$ 187,221.17	$ (6,640.73)	$ (274,491.70)	$(39,994.88)	$ (321,127.31)
(14,264.86)	(8,419.61)	(22,684.47)	6,640.73	274,491.70	0.00	281,132.43
160,340.52	4,196.18	164,536.70	0.00	0.00	(39,994.88)	(39,994.88)

COUNTY OF STANISLAUS
STATEMENT OF EXPENDITURES - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

Auditor's Exhibit I
Schedule A

	Approp. for Contingencies 1108	Budget Balancing 1109	Total Contingencies General Fund	Grand Total General Fund	Grand Total Special Revenue Funds	Grand Total Capital Projects Funds
Original Budget, July 1, 1985	$1,658,636.00	$(3,029,058.00)	$(1,370,422.00)	$155,552,264.00	$ 10,240,067.00	$ 3,452,293.00
Budget for Transfers Out				(47,221.00)		(3,000,000.00)
Carry-Forward Encumbrances				1,593,873.57	5,529,512.34	2,981,059.65
Added (Deleted) Adjustments to Budget During Year	(194,414.05)	2,573,690.10	2,379,276.05	8,264,552.93	2,452,147.12	347,429.00
Total Available Appropriations	$1,464,221.95	$ (455,367.90)	$ 1,008,854.05	$165,363,469.50	$ 18,221,726.46	$3,780,781.65
Expenditures:						
Salary/Employee Benefits				$ 58,826,194.81	$ 2,895,343.21	$
Service and Supplies				27,167,024.26	12,633,782.65	16,646.47
Other Charges				96,021,192.69	1,714,530.64	13,237.57
Fixed Assets				1,681,113.47	375,716.45	1,496,177.01
Cost Transfers				(24,662,563.94)	(1,468,029.26)	
Total Expenditures				$159,032,961.29	$ 16,151,343.69	$1,526,061.05
Variance - Favorable (Unfavorable)	$1,464,221.95	$ (455,367.90)	$ 1,008,854.05	$ 6,330,508.21	$ 2,070,382.77	$2,254,720.60
Less Ending Encumbrances				1,954,760.77	4,602,359.77	2,574,631.95
Transfers Out:						
Budget				60,791.73		6,652,571.00
Actual				52,636.73		6,666,233.00
Variance				8,155.00		(13,662.00)
Total Appropriation Variance (Expenditures, Encumbrances, Transfers)	$1,464,221.95	$ (455,367.90)	$ 1,008,854.05	$ 4,383,902.44	$ (2,531,977.00)	$ (333,573.35)
Revenue Variance from Schedule B	4,994,878.75*	(600,000.00)	4,394,878.75	308,711.03	(2,041,575.35)	293,578.55
Grand Total Variance from Budget Cost: Positive, (Negative)	6,459,100.70	(1,055,367.90)	5,403,732.80	4,692,613.47	(4,573,552.35)	(39,994.80)

*From Discretionary Revenue (0020 and 0021) and Revenue Sharing Transfer (0160).


GENERAL COUNTY NET EXPENDITURES
230
220
210
200
190
180
170
160
150
140
130
120
110
100
1977-78
1978-79
1979-80
1980-81
1981-82
1982-83
1983-84
1984-85
1985-86
1986-87
1987-88

COUNTY OF STANISLAUS
STATEMENT OF REVENUE BY BUDGET UNIT - GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

	Discretionary Revenue		Revenue Sharing	Board of	Chief Administrative	Auditor-
	Auditor	Treasurer	Transfer	Supervisors	Office	Controller
	0020	0021	0160	1010	1012	1020
Taxes:						
Budget	$ 4,900,000.00	$22,903,000.00	$	$	$	$
Actual	4,809,077.26	23,073,545.68				
Variance	(90,922.74)	170,545.68				
Licenses, Permits and Franchises						
Budget	450,000.00					
Actual	417,050.75					
Variance	(32,949.25)					
Fines, Forfeits and Penalties						
Budget						
Actual						
Variance						
Revenue from Use of Money/ Property						
Budget		2,100,000.00				47,800.00
Actual		976,537.79				35,177.30
Variance		(1,123,462.21)				(12,622.70)
Aid from State Government						
Budget	11,374,500.00	0.00				0.00
Actual	13,750,510.47	369.24				5,322.00
Variance	2,376,010.47	369.24				5,322.00
Aid from Federal Government						
Budget	35,100.00					
Actual	42,834.08					
Variance	7,734.08					
Aid from Governments--Other						
Budget						
Actual						
Variance						
Charges for Current Services						
Budget	71,000.00			140.00		61,900.00
Actual	89,981.57			90.00		44,641.58
Variance	18,981.57			(50.00)		(17,258.42)
Other Revenue						
Budget	7,500.00			285.00	0.00	28,885.00
Actual	23,500.91			2,138.43	36.00	40,975.84
Variance	16,000.91			1,853.43	36.00	12,090.84
Transfers In						
Budget			3,000,000.00			
Actual			6,652,571.00			
Variance			3,652,571.00			
Budget Total	16,838,100.00	25,003,000.00	3,000,000.00	425.00	0.00	138,585.00
Total Revenue	19,132,955.04	24,050,452.71	6,652,571.00	2,228.43	36.00	126,116.72
Net Variance	2,294,855.04	(952,547.29)	3,652,571.00	1,803.43	36.00	(12,468.28)

Treasurer/ Tax Collector 1021	Assessor 1022	Purchasing 1024	Collections 1025	County Counsel 1030	Personnel 1040	Elections 1050	Building Maintenance 1070
$ 40,000.00	$	$	$	$	$	$	$
35,750.19							
(4,249.81)							
30,000.00							
29,580.50							
(419.50)							
		0.00					600.00
		1,109.76					459.00
		1,109.76					(141.00)
	5,000.00					18,000.00	
	2,014.00					23,606.00	
	(2,986.00)					5,606.00	
4,600.00	2,750.00			39,930.00	1,300.00	333,700.00	
8,508.17	0.00			59,589.73	802.00	254,431.55	
3,908.17	(2,750.00)			19,659.73	(498.00)	(79,268.45)	
700.00	20,700.00	2,950.00	1,575.00	0.00	0.00	8,000.00	0.00
3,231.99	20,068.96	3,042.65	2,339.68	14.50	12.00	0.00	892.99
2,531.99	(631.04)	92.65	764.68	14.50	12.00	(8,000.00)	892.99
75,300.00	28,450.00	2,950.00	1,575.00	39,930.00	1,300.00	359,700.00	600.00
77,070.85	22,082.96	4,152.41	2,339.68	59,604.23	814.00	278,037.55	1,351.99
1,770.85	(6,367.04)	1,202.41	764.68	19,674.23	(486.00)	(81,662.45)	751.99

COUNTY OF STANISLAUS
STATEMENT OF REVENUE BY BUDGET UNIT - GOVERNMENTAL FUND TYPES

	Jail Remodel 1083	HUD Block Grant 1086	Retirement Board 1100	Risk Management 1101	Public Works Admin. 1102	Public Works Engineering 1106
Taxes:						
Budget	$	$	$	$	$	$
Actual						
Variance						
Licenses, Permits and Franchises						
Budget						
Actual						
Variance						
Fines, Forfeits and Penalties						
Budget						
Actual						
Variance						
Revenue from Use of Money/ Property						
Budget						
Actual						
Variance						
Aid from State Government						
Budget	0.00	853,190.00		0.00		
Actual	.80	17,926.39		39,100.00		
Variance	.80	(835,263.61)		39,100.00		
Aid from Federal Government						
Budget		479,272.00				
Actual		35,586.17				
Variance		(443,685.83)				
Aid from Governments--Other						
Budget						
Actual						
Variance						
Charges for Current Services						
Budget						35,000.00
Actual						45,574.24
Variance						10,574.24
Other Revenue						
Budget			600.00	0.00	0.00	0.00
Actual			0.00	23.00	71.00	4,033.28
Variance			(600.00)	23.00	71.00	4,033.28
Transfers In						
Budget						
Actual						
Variance						
Budget Total	0.00	1,332,462.00	600.00	0.00	0.00	35,000.00
Total Revenue	.80	53,512.56	0.00	39,123.00	71.00	49,607.52
Net Variance	.80	(1,278,949.44)	(600.00)	39,123.00	71.00	14,607.52

Budget Balance 1109	Superior Court 2000	Municipal Court 2001	Grand Jury 2014	County Clerk/ Recorder 2015	District Attorney 2016	Public Defender 2017	Family Support 2019
$	$	$	$	$ 350,000.00	$	$	$
				476,717.32			
				126,717.32			
	70,750.00			24,000.00			
	68,765.00			22,806.00			
	(1,985.00)			(1,194.00)			
	90,472.00	713,145.00			100,000.00		
	86,482.97	524,106.76			104,058.62		
	(3,989.03)	(189,038.24)			4,058.62		
		1,926.00	0.00			50.00	
		3,492.38	39.37			89.60	
		1,566.38	39.37			39.60	
	267,000.00	106,000.00		0.00	60,005.00		182,720.00
	214,209.00	81,096.00		19,400.00	128,162.00		473,945.64
	(52,791.00)	(24,904.00)		19,400.00	68,157.00		291,225.64
							1,686,590.00
							1,260,778.21
							(425,811.79)
	32,281.00	339,813.00		818,790.00	3,205.00	92,650.00	
	34,686.57	449,900.37		971,298.86	2,753.01	36,536.42	
	2,405.57	110,087.37		152,508.86	(451.99)	(56,113.58)	
	2,660.00	18,729.00		101,000.00	18,350.00	400.00	0.00
	6,514.95	22,192.55		110,738.54	24,673.27	0.00	180,008.58
	3,854.95	3,463.55		9,738.54	6,323.27	(400.00)	180,008.58
940,000.00							
340,000.00							
(600,000.00)							
940,000.00	463,163.00	1,179,613.00	0.00	1,293,790.00	181,560.00	93,100.00	1,869,310.00
340,000.00	410,658.49	1,080,788.06	39.37	1,600,960.72	259,646.90	36,626.02	1,914,732.43
(600,000.00)	(52,504.51)	(98,824.94)	39.37	307,170.72	78,086.90	(56,473.98)	45,422.43

COUNTY OF STANISLAUS
STATEMENT OF REVENUE BY BUDGET UNIT - GOVERNMENTAL FUND TYPES

	Sheriff 2020	Marshal 2021	Coroner 2023	Victim-Witness 2025	Women's Jail 2029	Jail 2030
Taxes:						
Budget	$	$	$	$	$	$
Actual						
Variance						
Licenses, Permits and Franchises						
Budget	10,500.00					
Actual	12,957.75					
Variance	2,457.75					
Fines, Forfeits and Penalties						
Budget						
Actual						
Variance						
Revenue from Use of Money/ Property						
Budget						
Actual						
Variance						
Aid from State Government						
Budget	21,103.00		600.00	85,800.00		48,500.00
Actual	7,056.00		0.00	71,323.00		39,022.13
Variance	(14,047.00)		(600.00)	(14,477.00)		(9,477.87)
Aid from Federal Government						
Budget						
Actual						
Variance						
Aid from Governments--Other						
Budget						
Actual						
Variance						
Charges for Current Services						
Budget	274,543.00	127,000.00	23,127.00		68,000.00	209,050.00
Actual	286,298.94	155,927.80	13,720.00		42,082.48	322,381.23
Variance	11,755.94	28,927.80	(9,407.00)		(25,917.52)	113,331.23
Other Revenue						
Budget	11,313.74	0.00	1,000.00	0.00	300.00	0.00
Actual	13,616.72	15,822.97	1,249.31	28.54	495.00	149.00
Variance	2,302.98	15,822.97	249.31	28.54	195.00	149.00
Transfers In						
Budget						
Actual						
Variance						
Budget Total	317,459.74	127,000.00	24,727.00	85,800.00	68,300.00	257,550.00
Total Revenue	319,929.41	171,750.77	14,969.31	71,351.54	42,577.48	361,552.36
Net Variance	2,469.67	44,750.77	(9,757.69)	(14,448.46)	(25,722.52)	104,002.36

Honor Farm 2031	Juvenile Hall 2032	Probation 2033	County Justice System 2034	Court Investi-gation 2036	Fire Safety 2040	Agriculture Commissioner 2060	Building Inspection 2061
$	$	$	$	$	$	$	$
					23,020.00	5,000.00	425,000.00
					19,391.50	5,205.00	436,651.68
					(3,628.50)	205.00	11,651.68
		6,000.00					
		8,663.76					
		2,663.76					
		550.00			38.00		
		256.32			5.52		
		(293.68)			(32.48)		
	25,000.00	36,500.00	738,301.00	74,647.00	6,160.00	518,880.00	0.00
	32,965.76	59,939.60	738,301.00	71,000.00	2,830.30	498,071.48	716.04
	7,965.76	23,439.60	0.00	(3,647.00)	(3,329.70)	(20,808.52)	716.04
	62,000.00						
	69,317.38						
	7,317.38						
380,000.00		64,700.00	0.00	15,120.00	22,600.00	106,530.00	20,000.00
491,868.01		91,467.64	405.00	8,792.00	11,482.39	107,746.47	(150.00)
111,868.01		26,767.64	405.00	(6,328.00)	(11,117.61)	1,216.47	(20,150.00)
0.00	0.00	11,000.00	3,832.41		500.00	0.00	10,200.00
72.88	75.00	7,088.58	3,832.41		511.64	15.06	8,032.87
72.88	75.00	(3,911.42)	0.00		11.64	15.06	(2,167.13)
380,000.00	87,000.00	118,750.00	742,133.41	89,767.00	52,318.00	630,410.00	455,200.00
491,940.89	102,358.14	167,415.90	742,538.41	79,792.00	34,221.35	611,038.01	445,250.59
111,940.89	15,358.14	48,665.90	405.00	(9,975.00)	(18,096.65)	(19,371.99)	(9,949.41)

COUNTY OF STANISLAUS
STATEMENT OF REVENUE BY BUDGET UNIT - GOVERNMENTAL FUND TYPES

	LAFCO 2070	Consumer Affairs 2071	Emergency Services 2073	Planning 2075	Animal Control 2076	Ridesharing 2077
Taxes:						
Budget	$	$	$	$	$	$
Actual						
Variance						
Licenses, Permits and Franchises						
Budget				79,750.00	24,350.00	
Actual				56,434.41	23,865.50	
Variance				(23,315.59)	(484.50)	
Fines, Forfeits and Penalties						
Budget						
Actual						
Variance						
Revenue from Use of Money/ Property						
Budget						
Actual						
Variance						
Aid from State Government						
Budget			73,500.00	0.00		9,300.00
Actual			73,500.00	(3,838.00)		12,752.53
Variance			0.00	(3,838.00)		3,452.53
Aid from Federal Government						
Budget			29,312.00			
Actual			46,040.38			
Variance			16,728.38			
Aid from Governments--Other						
Budget						
Actual						
Variance						
Charges for Current Services						
Budget	9,000.00		30,992.00	25,871.00	185,300.00	
Actual	12,600.00		26,204.25	16,731.50	176,603.86	
Variance	3,600.00		(4,787.75)	(9,139.50)	(8,696.14)	
Other Revenue						
Budget	20.00	12.00		270.00	0.00	
Actual	16.70	7.30		690.72	586.80	
Variance	(3.30)	(4.70)		420.72	586.80	
Transfers In						
Budget						
Actual						
Variance						
Budget Total	9,020.00	12.00	133,804.00	105,891.00	209,650.00	9,300.00
Total Revenue	12,616.70	7.30	145,744.63	70,018.63	201,056.16	12,752.53
Net Variance	3,596.70	(4.70)	11,940.63	(35,872.37)	(8,593.84)	3,452.53

SAAG Admin. Control 2270	Environmental Health 4019	Health 4020	Mental Health 4021	Drug Abuse 4022	Public Guardian 4023	Alcohol Treatment 4025	Child Health 4030
$	$	$	$	$	$	$	$
		4,500.00					
		4,710.60					
		210.60					
						175,000.00	
						189,571.56	
						14,571.56	
		20.00	100.00			0.00	
		20.00	127.77			7.99	
		0.00	27.77			7.99	
	258,634.00	1,323,991.00	5,122,330.00	194,730.00		622,473.00	185,000.00
	159,209.01	1,226,433.31	5,444,666.10	246,188.98		627,349.18	115,515.00
	(99,424.99)	(97,557.69)	322,336.10	51,458.98		4,876.18	(69,485.00)
	7,000.00	24,000.00		251,458.00		163,585.00	
	8,330.00	20,060.97		252,632.00		141,981.00	
	1,330.00	(3,939.03)		1,174.00		(21,604.00)	
241,622.00	1,402,463.65	194,900.00	1,280,350.00	81,220.00	60,000.00	42,200.00	
220,893.94	1,062,710.67	196,170.25	970,494.00	54,421.45	51,239.92	39,313.53	
(20,728.06)	(339,752.98)	1,270.25	(309,856.00)	(26,798.55)	(8,760.08)	(2,886.47)	
	5,371.00	3,400.00	45,200.00			1,400.00	
	5,126.92	24,840.60	34,992.65			853.64	
	(244.08)	21,440.60	(10,207.35)			(546.36)	
241,622.00	1,673,468.65	1,550,811.00	6,447,980.00	527,408.00	60,000.00	1,004,658.00	185,000.00
220,893.94	1,235,376.60	1,472,235.73	6,450,280.52	553,242.43	51,239.92	999,076.90	115,515.00
(20,728.06)	(438,092.05)	(78,575.27)	2,300.52	25,834.43	(8,760.08)	(5,581.10)	(69,485.00)

COUNTY OF STANISLAUS
STATEMENT OF REVENUE BY BUDGET UNIT - GOVERNMENTAL FUND TYPES

	Family Planning 4031	Women/ Infants Children 4040	Income Maintenance 5010	Multi-Purpose Senior Program 5015	Indigent Aid 5020	Surplus Food 5041
Taxes:						
Budget	$	$	$	$	$	$
Actual						
Variance						
Licenses, Permits and Franchises						
Budget			28,723.00			
Actual			37,791.00			
Variance			9,068.00			
Fines, Forfeits and Penalties						
Budget						
Actual						
Variance						
Revenue from Use of Money/ Property						
Budget						
Actual						
Variance						
Aid from State Government						
Budget	342,673.00		10,883,296.00	7,250.00	30,328,533.00	46,500.00
Actual	314,098.30		8,897,482.23	4,047.36	30,274,688.01	24,652.00
Variance	(28,574.70)		(1,985,813.77)	(3,202.64)	(53,844.99)	(21,848.00)
Aid from Federal Government						
Budget	237,000.00	182,703.00	3,891,964.00	450,021.00	33,070,968.00	
Actual	162,315.00	144,071.96	4,788,060.06	353,262.98	31,738,304.21	
Variance	(74,685.00)	(38,631.04)	896,096.06	(96,758.02)	(1,332,663.79)	
Aid from Governments--Other						
Budget						
Actual						
Variance						
Charges for Current Services						
Budget	185,000.00		5,191.00			
Actual	167,183.81		6,199.00			
Variance	(17,816.19)		1,008.00			
Other Revenue						
Budget	20,100.00		0.00			
Actual	13,962.96		10,478.31			
Variance	(6,137.04)		10,478.31			
Transfers In						
Budget						
Actual						
Variance						
Budget Total	784,773.00	182,703.00	14,809,174.00	457,271.00	63,399,501.00	46,500.00
Total Revenue	657,560.07	144,071.96	13,740,010.60	357,310.34	62,012,992.22	24,652.00
Net Variance	(127,212.93)	(38,631.04)	(1,069,163.40)	(99,960.66)	(1,386,508.78)	(21,848.00)

General Relief 5080	Indigent Medical Care 5090	California Children 5120	Veterans Affairs 5130	Library 6020	Cooperative Extension 6030	Park Grants 7010	Park Operations 7010
$	$	$	$	$	$	$	$
	0.00	100.00					55,000.00
	5,558.13	0.00					66,879.09
	5,558.13	(100.00)					11,879.09
	10,294,144.00	804,801.00	22,908.00	221,074.68		29,000.00	
	10,294,145.08	566,139.64	23,613.00	200,266.37		387,773.37	
	1.08	(238,661.36)	705.00	(20,808.31)		358,773.37	
6,000.00							
0.00							
(6,000.00)							
				176,000.00			
				176,091.00			
				91.00			
335,000.00	760,700.00	42,000.00		130,000.00	0.00		582,000.00
249,040.74	904,654.37	73,485.11		103,857.84	5,227.15		554,589.47
(85,959.26)	143,954.37	31,485.11		(26,142.16)	5,227.15		(27,410.53)
				16,191.00	16,046.18		0.00
				5,526.51	14,536.07		1,266.58
				(10,664.49)	(1,510.11)		1,266.58
341,000.00	11,054,844.00	846,901.00	22,908.00	543,265.68	16,046.18	29,000.00	637,000.00
249,040.74	11,204,357.58	639,624.75	23,613.00	485,741.72	19,763.22	387,773.37	622,735.14
(91,959.26)	149,513.58	(207,276.25)	705.00	(57,523.96)	3,717.04	358,773.37	(14,264.86)

COUNTY OF STANISLAUS
STATEMENT OF REVENUE BY BUDGET UNIT - GOVERNMENTAL FUND TYPES

			Special Revenue Funds----------	
	Arts Commission 7020	Total General Fund	Survey Monument 0120	Litter Cleanup 0122
Taxes:				
Budget	$	$ 28,193,000.00	$	$
Actual		28,395,090.45		
Variance		202,090.45		
Licenses, Permits and Franchises				
Budget		1,175,593.00		
Actual		1,135,209.69		
Variance		(40,383.31)		
Fines, Forfeits and Penalties				
Budget		1,084,617.00		400.00
Actual		912,883.67		295.50
Variance		(171,733.33)		(104.50)
Revenue from Use of Money/ Property				
Budget		2,206,184.00		
Actual		1,089,760.02		
Variance		(1,116,423.98)		
Aid from State Government				
Budget	27,000.00	75,219,043.68		
Actual	28,628.00	75,194,196.32		
Variance	1,628.00	(24,847.36)		
Aid from Federal Government				
Budget		40,576,973.00		
Actual		39,063,574.40		
Variance		(1,513,398.60)		
Aid from Governments--Other				
Budget		176,000.00		
Actual		176,091.00		
Variance		91.00		
Charges for Current Services				
Budget		8,741,538.65	17,000.00	
Actual		8,422,436.89	17,890.00	
Variance		(319,101.76)	890.00	
Other Revenue				
Budget	28,809.00	387,299.33		
Actual	18,761.39	627,146.25		
Variance	(10,047.61)	239,846.92		
Transfers In				
Budget		3,940,000.00		
Actual		6,992,571.00		
Variance		3,052,571.00		
Budget Total	55,809.00	161,700,248.66	17,000.00	400.00
Total Revenue	47,389.39	162,008,959.69	17,890.00	295.50
Net Variance	(8,419.61)	308,711.03	890.00	(104.50)

Special Revenue Funds (Continued)

Off Highway 0123	Fish and Game 0139	DOS Alcohol/Drug Analysis 0140	Area Aging 0175	County Fire Service 2041	JTPA 83/84 Administrative Pool 3000	JTPA 83/84 Trans. IIA 3001	JTPA 83/84 III 3002
$	$	$	$	$ 386,670.00	$	$	$
				387,224.44			
				554.44			
	3,634.00	190,000.00					
	4,814.84	162,505.02					
	1,180.84	(27,494.98)					
3,000.00			0.00				
3,001.96			148.41				
1.96			148.41				
4,000.00			1,203,731.00	8,227.00			
4,527.67			1,194,969.53	8,101.77			
527.67			(8,761.47)	(125.23)			
				260.00	0.00	0.00	0.00
				327.25	.70	(559.33)	53,347.59
				67.25	.70	(559.33)	53,347.59
			300.00				
			229.08				
			(70.92)				
			32,091.00				
			32,091.00				
			0.00				
7,000.00	3,634.00	190,000.00	1,236,122.00	395,157.00	0.00	0.00	0.00
7,529.63	4,814.84	162,505.02	1,227,438.02	395,653.46	.70	(559.33)	53,347.59
529.63	1,180.84	(27,494.98)	(8,683.98)	496.46	.70	(559.33)	53,347.59

COUNTY OF STANISLAUS
STATEMENT OF REVENUE BY BUDGET UNIT - GOVERNMENTAL FUND TYPES

Special Revenue Funds (Continued)

	JTPA 84/85 IIB - SYEPT 3003	JTPA 84/85 Adm. 3005	JTPA 84/85 IIA 3006	JTPA 85 IIB - SYETP 3007	JTPA 85/86 Adm. 3008	JTPA 85/86 IIA 3009
Taxes:						
Budget	$	$	$	$	$	$
Actual						
Variance						
Licenses, Permits and Franchises						
Budget						
Actual						
Variance						
Fines, Forfeits and Penalties						
Budget						
Actual						
Variance						
Revenue from Use of Money/ Property						
Budget						
Actual						
Variance						
Aid from State Government						
Budget						
Actual						
Variance						
Aid from Federal Government						
Budget	0.00	0.00	0.00	0.00	6,436,118.00	0.00
Actual	2,094.16	103,488.90	386,466.11	1,359,841.59	766,826.38	1,703,689.11
Variance	2,094.16	103,488.90	386,466.11	1,359,841.59	(5,669,291.62)	1,703,689.11
Aid from Governments--Other						
Budget						
Actual						
Variance						
Charges for Current Services						
Budget						
Actual						
Variance						
Other Revenue						
Budget						
Actual						
Variance						
Transfers In						
Budget						
Actual						
Variance						
Budget Total	0.00	0.00	0.00	0.00	6,436,118.00	0.00
Total Revenue	2,094.16	103,488.90	386,466.11	1,359,841.59	766,826.38	1,703,689.11
Net Variance	2,094.16	103,488.90	386,466.11	1,359,841.59	(5,669,291.62)	1,703,689.11

Special Revenue Funds (Continued)

JTPA 85/86 III 3011	JTPA Targeted Amount 3012	JTPA 86 IIB 3013	JTPA 86/87 Adm. 3015	Memo JTPA Total	Road Fund P/W 3010	Road Fund Morgan Shop 9996	Memo Road Fund Total
$	$	$	$	$	$ 1,452,673.00	$	$ 1,452,673.00
					1,442,523.46		1,442,523.46
					(10,149.54)		(10,149.54)
					15,000.00		15,000.00
					32,225.36		32,225.36
					17,225.36		17,225.36
					550,000.00		550,000.00
					550,000.00		550,000.00
					0.00		0.00
					349,403.10		349,403.10
					249,239.44		249,239.44
					(100,163.66)		(100,163.66)
					5,158,771.97		5,158,771.97
					5,694,750.26		5,694,750.26
					535,978.29		535,978.29
0.00	0.00	0.00	0.00	6,436,118.00	601,202.82		601,202.82
41,250.26	47,364.59	30,786.57	3,154.52	4,497,751.15	403,746.92		403,746.92
41,250.26	47,364.59	30,786.57	3,154.52	(1,938,366.85)	(197,455.90)		(197,455.90)
					35,000.00		35,000.00
					33,781.82		33,781.82
					(1,218.18)		(1,218.18)
					35,362.46	0.00	35,362.46
					71,965.76	5,363.21	77,328.97
					36,603.30	5,363.21	41,966.51
					20,545.73		20,545.73
					20,545.73		20,545.73
					0.00		0.00
0.00	0.00	0.00	0.00	6,436,118.00	8,217,959.08	0.00	8,217,959.08
41,250.26	47,364.59	30,786.57	3,154.52	4,497,751.15	8,498,778.75	5,363.21	8,504,141.96
41,250.26	47,364.59	30,786.57	3,154.52	(1,938,366.85)	280,819.67	5,363.21	286,182.88

COUNTY OF STANISLAUS
STATEMENT OF REVENUE BY BUDGET UNIT - GOVERNMENTAL FUND TYPES

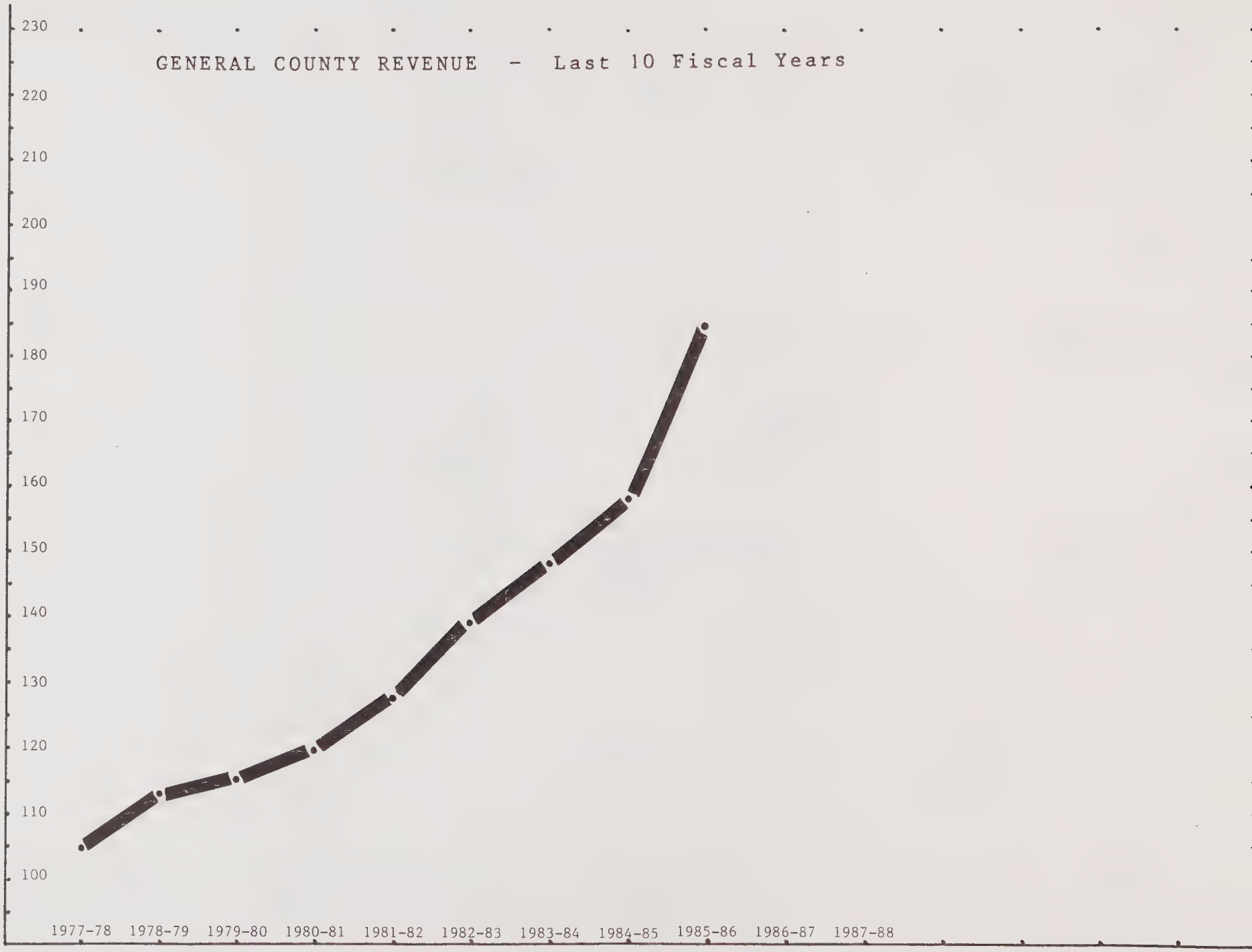
Special Revenue Funds (Continued)

	Air Pollution 4015	Superintendent of Schools 6011	Total Special Revenue
Taxes:			
Budget	$	$ 353,570.00	$ 2,192,913.00
Actual		371,315.94	2,201,063.84
Variance		17,745.94	8,150.84
Licenses, Permits and Franchises			
Budget	0.00		15,000.00
Actual	940.00		33,165.36
Variance	940.00		18,165.36
Fines, Forfeits and Penalties			
Budget			744,034.00
Actual			717,615.36
Variance			(26,418.64)
Revenue from Use of Money/ Property			
Budget	2,503.10	0.00	354,906.20
Actual	3,455.63	4,248.91	260,094.35
Variance	952.53	4,248.91	(94,811.85)
Aid from State Government			
Budget	95,917.00	16,140.00	6,486,786.97
Actual	99,480.92	16,079.65	7,017,909.80
Variance	3,563.92	(60.35)	531,122.83
Aid from Federal Government			
Budget		500.00	7,038,080.82
Actual		640.93	4,902,466.25
Variance		140.93	(2,135,614.57)
Aid from Governments--Other			
Budget		431,682.00	431,682.00
Actual		48,000.00	48,000.00
Variance		(383,682.00)	(383,682.00)
Charges for Current Services			
Budget	114,000.00		166,000.00
Actual	107,615.40		159,287.22
Variance	(6,384.60)		(6,712.78)
Other Revenue			
Budget	6,675.00		42,337.46
Actual	21,585.00		99,143.05
Variance	14,910.00		56,805.59
Transfers In			
Budget	8,155.00		60,791.73
Actual	0.00		52,636.73
Variance	(8,155.00)		(8,155.00)
Budget Total	227,250.10	801,892.00	17,532,532.18
Total Revenue	233,076.95	440,285.43	15,491,381.96
Net Variance	5,826.85	(361,606.57)	(2,041,150.22)

Capital Projects----------

Revenue Sharing 1082	CSAC Loan 1084	Total Capital Projects
$	$	$
4,133,710.83		4,133,710.83
4,152,797.68		4,152,797.68
19,086.85		19,086.85
	2,948,639.17	2,948,639.17
	3,223,130.87	3,223,130.87
	274,491.70	274,491.70
4,133,710.83	2,948,639.17	7,082,350.00
4,152,797.68	3,223,130.87	7,375,928.55
19,086.85*	274,491.70	293,578.55

* $6,640.73 to Capital Projects, $12,446.12 to General Government.


GENERAL COUNTY REVENUE - Last 10 Fiscal Years
230
220
210
200
190
180
170
160
150
140
130
120
110
100
1977-78
1978-79
1979-80
1980-81
1981-82
1982-83
1983-84
1984-85
1985-86
1986-87
1987-88

CONSOLIDATED SUMMARY STATEMENTS

PROPRIETARY FUND TYPES:
INTERNAL SERVICE FUNDS
ENTERPRISE FUNDS

FIDUCIARY FUND TYPES:
NON-EXPENDABLE TRUSTS

INTERNAL SERVICE FUNDS

GENERAL INFORMATION

Internal Service Funds (or IS Funds) are county departments created to perform services for other county departments. For their services, a charge is made which includes overhead and depreciation, but recovers only actual costs of the services.

Data Processing provides electronic data processing services to all county departments.

County Garage provides car pool service and maintains special department vehicles.

Central Services provides county printing, quick copy work, and operates the mailroom.

Communications coordinates the county's telephone system and the management of all county radio and telephone systems including the "911" service. Emergency dispatch for various law enforcement and fire protection is maintained by this department.

To manage the county's self-insurance program, several IS Funds have been created. The rates charged to county departments include an amount for reserves, but are not to exceed rates charged by the insurance industry. The funds are:

Workers' Compensation Self-Insurance

Health Self-Insurance

General Liability Self-Insurance

Unemployment Self-Insurance

Dental Self-Insurance

Vision Self-Insurance

Working capital for the Internal Service Funds is provided by the General Fund. These contributions, including adjustments, are shown in the following schedules as "Contributed Assets." Revenue Sharing Funds have also been used to purchase certain equipment for the IS Funds.

INTERNAL SERVICE FUNDS
COMBINED FUNDS BALANCE SHEET
FISCAL YEAR ENDED JUNE 30, 1986

	Internal Service Funds			
	Service Departments			
	Communications	Data Processing	County Garage	Central Services
ASSETS				
Cash in Treasury (Overdraft)	$ 107,332.31	$ 625,603.08	$ 447,543.55	$ 160,699.68
Accounts Receivable (Net)	195,994.45	92.29	28.38	6,546.90
Deposits with Others				
Inventory of Supplies, at Cost			114,724.00	236,902.04
Structures and Improvements			139,316.29	
Accumulated Depreciation			(34,653.63)	
Equipment	752,434.06	1,084,718.41	2,838,785.11	201,746.97
Accumulated Depreciation	(242,523.90)	(521,697.83)	(2,015,708.63)	(108,344.26)
Total Assets	813,236.92	1,188,715.95	1,490,035.07	497,551.33
LIABILITIES AND EQUITIES				
Liabilities:				
Accounts Payable	162,701.08	33,037.31	89,423.01	81,847.42
Salaries and Benefits Payable	70,044.91	82,555.20	26,090.76	23,425.45
Self-Insurance Liability				
Liability for Compensated Absences	72,553.33	90,900.33	43,453.00	45,714.86
Capital Lease Obligation		285,683.68		
Total Liabilities	305,299.32	492,176.52	158,966.77	150,987.73
Fund Equity:				
Contributed Capital	821,292.14	688,737.52	751,048.15	328,880.33
Retained Earnings (Deficit):				
Reserved	18,382.72	39,875.78	13,232.00	2,498.25
Unreserved	(331,737.26)	(32,073.87)	566,788.15	15,185.02
Total Fund Equity	507,937.60	696,539.43	1,331,068.30	346,563.60
Total Liabilities and Fund Equity	$ 813,236.92	$1,188,715.95	$ 1,490,035.07	$ 497,551.33

Internal Service Funds (Continued)						
Self-Insured Funds						
Workers' Compensation	General Liability	Unemployment	Health	Vision Care	Dental	Total
$1,986,100.48	$1,193,585.09	$629,888.50	$782,845.67	$32,877.55	$79,923.49	$6,046,399.40
						202,662.02
80,000.00	28,100.00		189,000.00	5,100.00		302,200.00
						351,626.04
						139,316.29
						(34,653.63)
						4,877,684.55
						(2,888,274.62)
2,066,100.48	1,221,685.09	629,888.50	971,845.67	37,977.55	79,923.49	8,996,960.05
160,028.01	39,058.11		148,376.53	12,961.54	4,987.44	732,420.45
						202,116.32
1,891,600.86	562,500.00	40,850.00	674,084.54			3,169,035.40
						252,621.52
						285,683.68
2,051,628.87	601,558.11	40,850.00	822,461.07	12,961.54	4,987.44	4,641,877.37
						2,589,958.14
	350,000.00	400,000.00				823,988.75
14,471.61	270,126.98	189,038.50	149,384.60	25,016.01	74,936.05	941,135.79
14,471.61	620,126.98	589,038.50	149,384.60	25,016.01	74,936.05	4,355,082.68
$2,066,100.48	$1,221,685.09	$629,888.50	$971,845.67	$37,977.55	$79,923.49	$8,996,960.05

COUNTY OF STANISLAUS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
INTERNAL SERVICE FUNDS
FISCAL YEAR ENDED JUNE 30, 1986

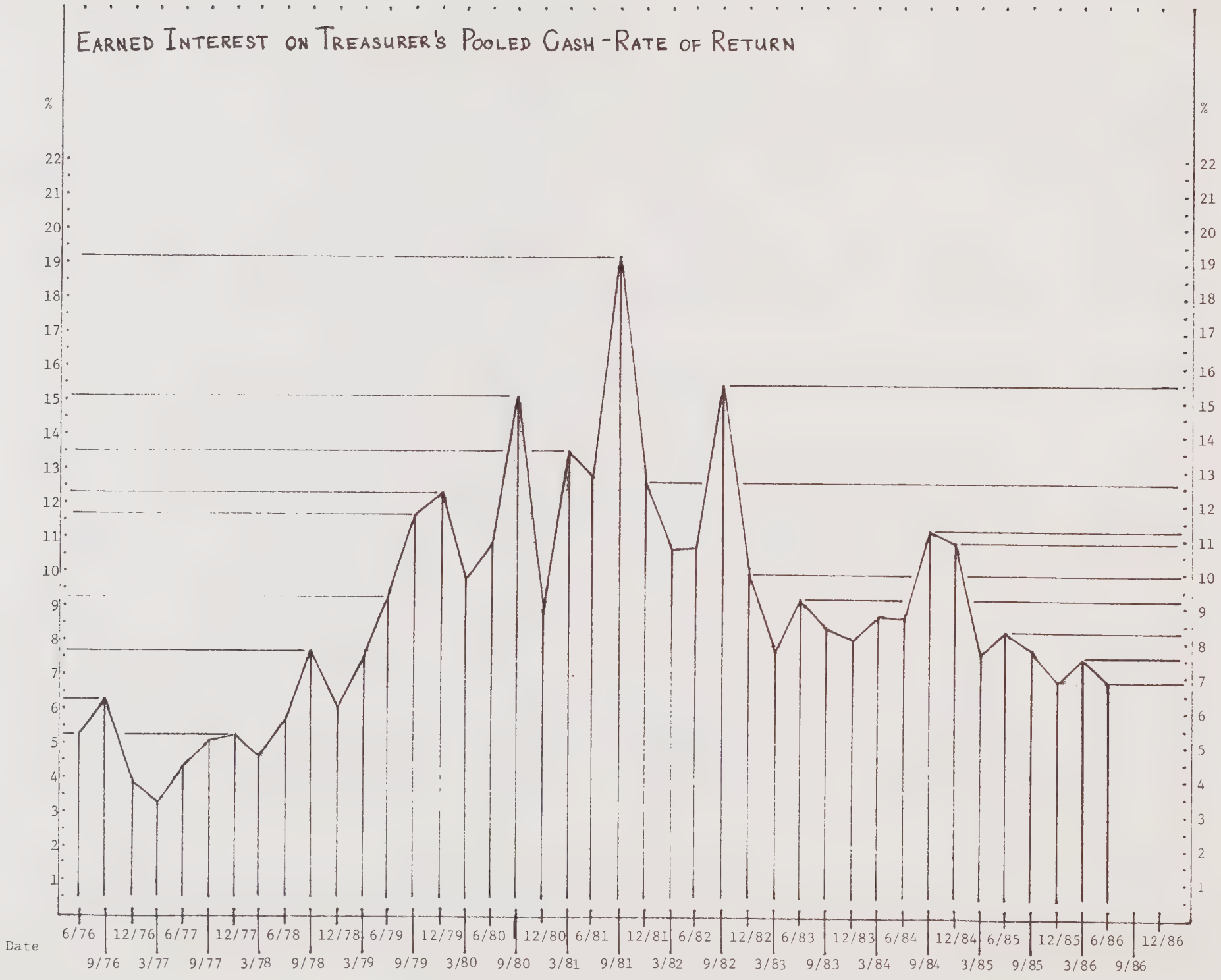
	SERVICE DEPARTMENTS			
	Communications	Data Processing	County Garage	Central Services
OPERATING REVENUES				
Charges for Service/Fees	$2,751,921.35	$1,953,894.06	$1,754,395.14	$2,284,794.27
Investment Income				
Sales/Other Revenue		31.08	21,399.30	3,615.14
TOTAL OPERATING REVENUE	2,751,921.35	1,953,925.14	1,775,794.44	2,288,409.41
OPERATING EXPENSES				
Salary and Benefits - Personal Services	1,200,391.21	1,213,164.72	414,070.14	378,124.58
Contractual and County Services	161,021.25	54,586.22	36,300.76	33,384.59
Equipment Rental	1,414,010.61	116,373.26		1,318.05
Office and Travel	16,401.10	31,261.98	10,781.07	31,717.93
Materials, Fuel, and Supplies	676.28	179,950.67	540,366.94	1,739,547.88
Utilities	7,400.86	14,921.21	8,249.96	14,678.45
Communications	14,864.75	16,288.12	2,604.90	3,969.88
Depreciation and Amortization	77,502.91	186,159.44	358,220.52	12,901.30
Benefit Payments/Withdrawals				
Repairs and Maintenance	16,071.79	91,736.76	20,174.60	58,554.76
Insurance	766.12	1,539.89	478.20	1,938.49
Interest		34,713.55		
TOTAL OPERATING EXPENSE	2,909,106.88	1,940,695.82	1,391,247.09	2,276,135.91
Operating Income (Loss)	(157,185.53)	13,229.32	384,547.35	12,273.50
NON-OPERATING REVENUES				
Operating Grants	97,792.53			
Interest				
Rent				
Gain (Loss) on Fixed Asset Disposal			14,421.56	
TOTAL NON-OPERATING REVENUES	97,792.53		14,421.56	
Income Before Operating Transfers	(59,393.00)	13,229.32	398,968.91	12,273.50
Operating Transfers In (Out)	13,662.00			
Net Income (Loss)	(45,731.00)	13,229.32	398,968.91	12,273.50
Retained Earnings/Fund Balances - July 1, 1985	(278,166.67)	41,065.42	173,716.89	(902.01)
Prior Period Adjustment	10,543.13	(46,492.83)	7,334.35	6,311.78
Restated Ret. Earnings/Fund Bal. - July 1, 1985	(267,623.54)	(5,427.41)	181,051.24	5,409.77
Retained Earnings/Fund Balances - June 30, 1986	$ (313,354.54)	$ 7,801.91	$ 580,020.15	$ 17,683.27

SELF-INSURED FUNDS						
Workers' Compensation	General Liability	Unemployment	Health	Vision Care	Dental	Total
$ 3,263.00	$	$ (292.09)	$4,325,465.72	$158,999.80	$105,709.31	$13,338,150.56
184,010.33	103,892.89	43,981.37	22,370.87	130.56		354,386.02
			92,597.05		1,848.86	119,491.43
187,273.33	103,892.89	43,689.28	4,440,433.64	159,130.36	107,558.17	13,812,028.01
						3,205,750.65
89,323.69	60,396.96	3,442.06	328,952.54	30,302.50	9,969.80	807,680.37
						1,531,701.92
						90,162.08
						2,460,541.77
						45,250.48
						37,727.65
						634,784.17
1,702,155.44	349,738.01	68,329.16	3,847,287.16	103,811.85	22,652.32	6,093,973.94
						186,537.91
4,170.00	114,319.21		360,321.80			483,533.71
						34,713.55
1,795,649.13	524,454.18	71,771.22	4,536,561.50	134,114.35	32,622.12	15,612,358.20
(1,608,375.80)	(420,561.29)	(28,081.94)	(96,127.86)	25,016.01	74,936.05	(1,800,330.19)
						97,792.53
						14,421.56
						112,214.09
(1,608,375.80)	(420,561.29)	(28,081.94)	(96,127.86)	25,016.01	74,936.05	(1,688,116.10)
						13,662.00
(1,608,375.80)	(420,561.29)	(28,081.94)	(96,127.86)	25,016.01	74,936.05	(1,674,454.10)
1,622,847.41	1,040,688.27	617,120.44	245,512.46	0.00	0.00	3,461,882.21
						(22,303.57)
1,622,847.41	1,040,688.27	617,120.44	245,512.46	0.00	0.00	3,439,578.64
$ 14,471.61	$ 620,126.98	$589,038.50	$ 149,384.60	$ 25,016.01	$ 74,936.05	$ 1,765,124.54

INTERNAL SERVICE FUNDS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR ENDED JUNE 30, 1986

	Internal Service Departments			
	Communications	Data Processing	County Garage	Central Services
Sources of Working Capital:				
Operations:				
Net Income (Loss)	$(45,731.00)	$ 13,229.32	$ 398,968.91	$12,273.50
Items Not Requiring (Providing) Working Capital:				
Depreciation	77,502.91	186,159.44	358,220.52	12,901.30
Gain (Loss) on Disposal - Fixed Assets			(14,421.56)	
Working Capital Provided by Operations	31,771.91	199,388.76	742,767.87	25,174.80
Proceeds from Sale of Fixed Assets			27,671.56	
Total Sources (Uses) of Working Capital	31,771.91	199,388.76	770,439.43	25,174.80
Uses of Working Capital:				
Acquisition of Fixed Assets	3,929.75	31,052.99	3,085.34	6,295.00
Decrease in Capital Lease		169,850.93		
Return of Contributions			1,687,429.00	
Total Uses of Working Capital	3,929.75	200,903.92	1,690,514.34	6,295.00
NET INCREASE (DECREASE) IN WORKING CAPITAL	$ 27,842.16	$ (1,515.16)	$ (920,074.91)	$18,879.80
Elements of Net Increases (Decreases) in Working Capital:				
Cash	163,862.58	37,950.02	(867,254.46)	90,700.15
Accounts Receivable - Net	(59,513.14)	(1,638.22)	(3,613.13)	(5,792.35)
Deposit with Others				
Inventory of Supplies			(16,424.88)	(23,324.10)
Accounts Payable	(79,495.79)	(14,602.15)	(39,210.95)	(39,237.49)
Salaries Payable	5,796.15	(5,591.62)	1,274.28	364.82
Self-Insurance Liability				
Liability for Compensated Absences	(2,807.64)	(17,633.19)	5,154.23	(3,831.23)
NET INCREASE (DECREASE) IN WORKING CAPITAL	$ 27,842.16	$ (1,515.16)	$ (920,074.91)	$18,879.80

Self-Insured Funds						
Workers' Compensation	General Liability	Unemployment	Health	Vision Care	Dental	Total
$(1,608,375.80)	$(420,561.29)	$ (28,081.94)	$(96,127.86)	$ 25,016.01	$74,936.05	$(1,674,454.10)
						634,784.17
						(14,421.56)
(1,608,375.80)	(420,561.29)	(28,081.94)	(96,127.86)	25,016.01	74,936.05	(1,054,091.49)
						27,671.56
(1,608,375.80)	(420,561.29)	(28,081.94)	(96,127.86)	25,016.01	74,936.05	(1,026,419.93)
						44,363.08
						169,850.93
						1,687,429.00
0.00	0.00	0.00	0.00	0.00	0.00	1,901,643.01
$(1,608,375.80)	$(420,561.29)	$ (28,081.94)	$(96,127.86)	$ 25,016.01	$74,936.05	$(2,928,062.94)
(881,571.22)	(505,389.57)	(46,070.94)	119,920.69	32,877.55	79,923.49	(1,775,051.71)
						(70,556.84)
20,000.00	20,500.00			5,100.00		45,600.00
						(39,748.98)
(73,173.70)	(14,997.37)	0.00	(73,647.61)	(12,961.54)	(4,987.44)	(352,314.04)
						1,843.63
(673,630.88)	79,325.65	17,989.00	(142,400.94)			(718,717.17)
						(19,117.83)
$(1,608,375.80)	$(420,561.29)	$(28,081.94)	$(96,127.86)	$25,016.01	$74,936.05	$(2,928,062.94)


EARNED INTEREST ON TREASURER'S POOLED CASH - RATE OF RETURN
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ENTERPRISE AND NONEXPENDABLE TRUST FUNDS
COMBINED FUNDS BALANCE SHEET
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT III

	Enterprise Funds				Combined	Nonexpendable Trust Funds		Combined
	Scenic	Landfills		Transit	Enterprise	Law	Jail	Nonexpendable
	Hospital	Geer Road	Fink Road	System	Funds	Library	Commissary	Trust Funds
ASSETS								
Cash in Treasury	$ 0.00	$2,086,446.00	$ 131,427.39	$200,833.77	$ 2,418,707.16	$ 94,222.06	$33,389.97	$ 127,612.03
Imprest Cash	790.00	100.00	100.00		990.00	55.00		55.00
Receivables (Net of Allowances for Uncollectibles):								
Taxes								
Accounts Receivable	3,640,955.23	426,069.37	29,016.25	791.02	4,096,831.87			
Due from Other Funds		130,000.00			130,000.00			
Inventory of Supplies at Cost	342,991.84				342,991.84		20,597.90	20,597.90
Prepaid Expenses	76,998.00				76,998.00			
Land		281,178.30	91,532.60		372,710.90			
Accumulated Amortization		(281,178.30)	(48,600.12)		(329,778.42)			
Structures and Improvements	8,726,610.42	184,636.12	4,218.78		8,915,465.32			
Accumulated Depreciation	(5,593,889.63)	(184,636.12)	(1,904.69)		(5,780,430.44)			
Equipment	4,391,258.45	68,573.42	1,020.99	64,193.50	4,525,046.36	618,487.89	27,063.44	645,551.33
Accumulated Depreciation	(2,884,651.09)	(11,247.04)	(426.60)	(27,069.02)	(2,923,393.75)	(168,615.89)	(5,033.17)	(173,649.06)
Total Assets	8,701,063.22	2,699,941.75	206,384.60	238,749.27	11,846,138.84	544,149.06	76,018.14	620,167.20
LIABILITIES AND EQUITY								
Liabilities:								
Accounts Payable	932,084.29	50,367.76	30,129.71	39,546.45	1,052,128.21	1,574.44	7,790.12	9,364.56
Salaries and Benefits Payable	752,418.15	20,874.00			773,292.15			
Self-Insurance Liability								
Due to Other Funds	4,081,922.98		130,000.00		4,211,922.98			
Liability for Comp. Absences	941,115.62	28,313.96			969,429.58			
Capital Lease Obligation	297,049.59				297,049.59			
Total Liabilities	7,004,590.63	99,555.72	160,129.71	39,546.45	7,303,822.51	1,574.44	7,790.12	9,364.56
Fund Equity:								
Contributed Capital			428,132.21		428,132.21		22,757.70	22,757.70
Retained Earnings (Deficit):								
Reserve	137,120.72	523,184.76	52,532.88	68,316.00	781,154.36	114.00	6,598.46	6,712.46
Unreserved	1,559,351.87	2,077,201.27	(434,410.20)	130,886.82	3,333,029.76	542,460.62	38,871.86	581,332.48
Reserved for Imprest Cash								
Reserved for General								
Unreserved:								
Undesignated								
Total Fund Equity	1,696,472.59	2,600,386.03	46,254.89	199,202.82	4,542,316.33	542,574.62	68,228.02	610,802.64
Total Liabilities and Fund Equity	$ 8,701,063.22	$2,699,941.75	$ 206,384.60	$238,749.27	$11,846,138.84	$ 544,149.06	$76,018.14	$ 620,167.20

COUNTY OF STANISLAUS
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
RETAINED EARNINGS/FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT III
SCHEDULE A

	Enterprise Funds					Nonexpendable Trust Funds		
	Scenic Hospital	Landfills Geer Road	Landfills Fink Road	Transit System	Totals	Law Library	Jail Commissary	Totals
Operating Revenues:								
Charges for Service/Fees	$21,473,405.65	$2,342,404.36	$ 164,904.36	$ 69,291.55	$24,050,005.92	$110,824.10	$332,804.98	$443,629.08
Sales/Other Revenue	281,373.66	32,463.76			313,837.42			
Total Operating Revenue	21,754,779.31	2,374,868.12	164,904.36	69,291.55	24,363,843.34	110,824.10	332,804.98	443,629.08
Operating Expenses:								
Salary and Benefits	11,518,643.42	340,709.77			11,859,353.19	17,384.70		17,384.70
Contractual and County Services	5,412,832.91	121,911.81	141,453.81	492,681.11	6,168,879.64	6,976.12	34,327.56	41,303.68
Equipment Rental	191,698.95	397,184.86	46,336.44		635,220.25		1,118.12	1,118.12
Office and Travel	219,618.07	5,487.49	718.51	1,789.55	227,613.62	422.65	31.83	454.48
Materials, Fuel, and Supplies	3,874,121.37	63,742.95	4,056.47		3,941,920.79	45,651.18	236,520.86	282,172.04
Utilities	324,244.69	2,612.38	346.33		327,203.40	5,391.40	423.80	5,815.20
Communications	201,688.44	1,382.48	607.38	5,616.22	209,294.52	1,923.73	205.06	2,128.79
Depreciation and Amortization	902,953.60	1,118.55	4,444.32	12,210.96	920,727.43	31,028.21	3,210.49	34,238.70
Repairs and Maintenance	510,487.45	26,230.25	1,050.30		537,768.00	5,007.06	728.93	5,735.99
Insurance	1,139,119.53	172.27			1,139,291.80	424.37	32.63	457.00
Other		2,463.88	1,000.00		3,463.88	70.50		70.50
Total Operating Expenses	24,295,408.43	963,016.69	200,013.56	512,297.84	25,970,736.52	114,279.92	276,599.28	390,879.20
Operating Income (Loss)	(2,540,629.12)	1,411,851.43	(35,109.20)	(443,006.29)	(1,606,893.18)	(3,455.82)	56,205.70	52,749.88
Non-Operating Revenues (Expenses):								
Operating Grants	375,363.69			391,428.00	766,791.69			
Interest		94,700.14	2,155.34	15,482.25	112,337.73	5,374.71		5,374.71
Rent			3,680.00		3,680.00			
Gain (Loss) Sale of Fixed Assets	(748.48)				(748.48)			
Total Non-Operating Revenues	374,615.21	94,700.14	5,835.34	406,910.25	882,060.94	5,374.71		5,374.71
Income Before Operating Transfers	(2,166,013.91)	1,506,551.57	(29,273.86)	(36,096.04)	(724,832.24)	1,918.89	56,205.70	58,124.59
Operating Transfers In (Out)							(30,653.88)	(30,653.88)
Net Income (Loss)	(2,166,013.91)	1,506,551.57	(29,273.86)	(36,096.04)	(724,832.24)	1,918.89	25,551.82	27,470.71
Retained Earnings/Fund Balance July 1, 1985	3,862,486.50	1,093,834.46	(352,603.46)	235,298.86	4,839,016.36	540,655.73	19,918.50	560,574.23
Retained Earnings/Fund Balance June 30, 1986	$ 1,696,472.59	$2,600,386.03	$(381,877.32)	$ 199,202.82	$ 4,114,184.12	$542,574.62	$ 45,470.32	$588,044.94

ENTERPRISE FUNDS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT III
SCHEDULE B

	Scenic Hospital	Landfills		County Transit System	Totals
		Geer Road	Fink Road		
Sources of Working Capital:					
Operations:					
Net Income (Loss)	$(2,166,013.91)	$1,491,882.41	$ (29,273.86)	$ (36,096.04)	$ (739,501.40)
Items Not Requiring (Providing) Working Capital:					
Depreciation	902,953.60	1,118.55	4,444.32	12,210.96	920,727.43
(Gain) or Loss on Disposal - Fixed Assets	748.48				748.48
Working Capital Provided by Operations	(1,262,311.83)	1,493,000.96	(24,829.54)	(23,885.08)	181,974.51
Proceeds from Sale of Fixed Assets					
Increase in Due To	1,551,273.79		130,000.00		1,681,273.79
Increase in Capital Lease					
Total Sources (Use) of Working Capital	288,961.96	1,493,000.96	105,170.46	(23,885.08)	1,863,248.30
Uses of Working Capital:					
Acquisition of Fixed Assets	319,277.00	57,326.38	10,000.00	5,243.82	391,847.20
Transfers In					
Total Uses of Working Capital	319,277.00	57,326.38	10,000.00	5,243.82	391,847.20
NET INCREASE (DECREASE) IN WORKING CAPITAL	$ (30,315.04)	$1,435,674.58	$ 95,170.46	$ (29,128.90)	$ 1,471,401.10
Elements of Net Increases (Decreases) in Working Capital:					
Cash	(975.00)	1,084,834.17	86,993.21	(17,776.09)	1,153,076.29
Accounts Receivable - Net	(49,582.99)	217,961.14	8,677.25	465.81	177,521.21
Due from Other Funds		130,000.00			130,000.00
Inventory of Supplies	(92,443.78)				(92,443.78)
Prepaid Expense	(18,493.00)				(18,493.00)
Accounts Payable	123,558.79	(500.00)	(500.00)	(11,818.62)	110,740.17
Salaries Payable	54,222.94	3,379.27			57,602.21
Self-Insurance Liability					
Liability for Compensated Absences	(46,602.00)				(46,602.00)
NET INCREASE (DECREASE) IN WORKING CAPITAL	$ (30,315.04)	$1,435,674.58	$ 95,170.46	$ (29,128.90)	$ 1,471,401.10

NON-EXPENDABLE TRUST FUNDS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT III
SCHEDULE B (CONTINUED)

	Law Library	Jail Commissary	Totals
Sources of Working Capital:			
Operations:			
Net Income (Loss)	$ 1,918.89	$25,551.82	$27,470.71
Items Not Requiring (Providing) Working Capital:			
Depreciation	31,028.21	3,210.49	34,238.70
(Gain) or Loss on Disposal - Fixed Assets			
Working Capital Provided by Operation	32,947.10	28,762.31	61,709.41
Proceeds from Sale of Fixed Assets			
Increase in Due To			
Increase in Capital Lease			
Total Sources (Use) of Working Capital	32,947.10	28,762.31	61,709.41
Uses of Working Capital:			
Acquisition of Fixed Assets	15,527.24		15,527.24
Transfers In			
Total Uses of Working Capital	15,527.24	0.00	15,527.24
NET INCREASE (DECREASE) IN WORKING CAPITAL	$17,419.86	$28,762.31	$46,182.17
Elements of Net Increases (Decreases) in Working Capital:			
Cash	18,994.30	30,643.54	49,637.84
Accounts Receivable - Net			
Due from Other Funds			
Inventory of Supplies		846.31	846.31
Prepaid Expense			
Accounts Payable	(1,574.44)	(2,727.54)	(4,301.98)
Salaries Payable			
Self-Insurance Liability			
Liability for Compensated Absences			
NET INCREASE (DECREASE) IN WORKING CAPITAL	$17,419.86	$28,762.31	$46,182.17

FIDUCIARY FUND TYPES:

ASSESSMENT FUNDS

SUSPENSE & CLEARING TRUST FUNDS

OTHER TRUST FUNDS

SPECIAL DISTRICTS GOVERNED BY BOARD OF SUPERVISORS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH BALANCE

SUSPENSE AND CLEARING TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT IV

	Auditor's Balance July 1, 1985	Transfers In	Transfers Out	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
SUSPENSE FUNDS						
Welfare - Emergency Loan Fund	$ 2,547.99	$ 10.00	$ 0.00	$ 2,557.99	$	$ 2,557.99
Unapportioned Taxes:						
Holding Account	760,306.59	34,870,674.42	34,403,239.02	1,227,741.99		1,227,741.99
Secured	10,460.40	79,150,765.04	79,149,253.54	11,971.90		11,971.90
Unsecured	1,421.20	4,655,533.29	4,654,743.93	2,210.56		2,210.56
Delinquent Unsecured	129,039.15	187,167.67	142,405.95	173,800.87		173,800.87
Supplemental Unsecured 78-79	44,768.05	0.00	0.00	44,768.05		44,768.05
Redemption	217,597.18	3,863,353.17	3,854,634.86	226,315.49		226,315.49
Racehorse Tax	17.28	5,991.00	5,991.00	17.28		17.28
Multi-Tax Payments	20,124.00	24,969,402.24	24,966,251.31	23,274.93		23,274.93
Supplemental	92,794.53	2,805,055.55	2,742,303.10	155,546.98		155,546.98
Unapportioned Interest:						
Bank Accounts	1,180,216.25	3,590,560.80	4,034,152.57	736,624.48		736,624.48
Securities	740,485.62	3,496,361.34	3,187,969.41	1,048,877.55		1,048,877.55
Other Accounts Unapportioned:						
Trailer Registration Fees	605,696.29	341,493.04	786,911.38	160,277.95		160,277.95
Homeowners' Exemption Tax Relief	0.00	3,872,586.17	3,872,586.17	0.00		0.00
Federal Housing Authority - In Lieu Tax	0.00	152,726.80	152,726.80	0.00		0.00
Highway Property Rentals	0.00	12,624.56	12,624.56	0.00		0.00
TOTAL	3,805,474.53	161,974,305.09	161,965,793.60	3,813,986.02	0.00	3,813,986.02
CLEARING FUNDS						
Accounts Payable	0.00	101,332,387.98	101,332,387.98	0.00	2,671,797.17	2,671,797.17
Jury Fees	0.00	175,732.45	175,732.45	0.00	253.15	253.15
Payroll Deductions	0.00	12,121,185.68	12,121,135.27	50.41		50.41
County Payroll	0.00	58,911,785.69	58,904,603.87	7,181.82	67,003.17	74,184.99
JTPA Payroll	0.00	1,283,178.19	1,283,365.79	(187.60)	5,500.37	5,312.77
Municipal Court	(77,405.37)	5,604,526.12	5,603,351.95	(76,231.20)		(76,231.20)
Collection Division	(291.89)	3,394,706.31	3,393,313.61	1,100.81		1,100.81
County Payroll Accrual	20,313.24	0.00	13,968.71	6,344.53		6,344.53
Welfare and Security - Sub-Payee	0.00	664,283.05	632,988.73	31,294.32		31,294.32
Welfare and Security - Aged	0.00	122,920.55	122,920.55	0.00		0.00
Welfare and Security - ATD	0.00	88,515.88	88,515.88	0.00		0.00
Welfare and Security - Child Support	65,364.71	664,753.62	737,167.45	(7,049.12)	568,417.24	561,368.12
Welfare and Security - Other	0.00	69,655,063.84	69,655,063.84	0.00		0.00
TOTAL	7,980.69	254,019,039.36	254,064,516.08	(37,496.03)	3,312,971.10	3,275,475.07
TOTAL (2)	$3,813,455.22	$415,993,344.45	$416,030,309.68	$3,776,489.99	$3,312,971.10	$7,089,461.09

(1) New Fund established during fiscal year.
(2) To Auditor's Exhibit I.

OTHER TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT V

	Auditor's Balance July 1, 1985	Transfers In	Transfers Out	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
EXPENDABLE TRUST FUNDS:						
Absent Heirs	$ 626.66	$	$ 126.66	$ 500.00	$	$ 500.00
Anderson, Linda, Child Trust	195.67	2,165.00	2,354.86	5.81		5.81
Animal Control Trust (2)	878.00	8,923.05	9,243.05	558.00		558.00
Building Inspection - Deposits	70,980.00	43,142.00	72,052.00	42,070.00		42,070.00
Burbank-Paradise Hall Cleanup	175.00	900.00	950.00	125.00		125.00
CATV Educational Trust	1,185.50			1,185.50		1,185.50
County Children - AB2994	36,488.00	36,008.80		72,496.80		72,496.80
Collection Division Trust (2)	1,445,330.20	208,515.58	1,347,739.87	306,105.91		306,105.91
Conciliation and Mediation Services	0.00	68,765.00	68,765.00	0.00		0.00
Coroner's Trust Fund	50.36	619.75	619.75	50.36		50.36
County Clerk Special Trust	2,850.00	34,728.75	33,378.75	4,200.00		4,200.00
County Clerk Superior Court (2)	466,942.09	724,484.57	732,015.86	459,410.80		459,410.80
County Clerk Trust (2)	(3,511.50)	777,462.21	784,337.95	(10,387.24)		(10,387.24)
County Recorder	(11,003.85)	1,381,510.01	1,384,241.21	(13,735.05)		(13,735.05)
Courthouse Construction	261,842.09	349,769.52	0.00	611,611.61		611,611.61
Criminal Justice Facility Construction	510,393.69	333,340.41	0.00	843,734.10		843,734.10
Crippled Children Service Donations	473.83	68.67	0.00	542.50		542.50
Domestic Violence Program	4,123.00	41,743.00	41,990.00	3,876.00		3,876.00
Drug Enforcement Trust	2,009.00	14,403.98	8,663.98	7,749.00		7,749.00
Employees' Deposit (2)	271.36	25,651.15	20,977.43	4,945.08		4,945.08
Employees' Social Security	(1,595.10)	8,181,868.89	7,858,165.81	322,107.98		322,107.98
Family Support - Child Support - Enforcement Incentive (1)	0.00	408,946.06	639,735.03	(230,788.97)		(230,788.97)
Family Support - Welfare Trust	68,160.27	3,702,285.68	3,330,855.15	439,590.80		439,590.80
Farm and Home Advisors Research	28,152.35	16,248.81	15,943.35	28,457.81		28,457.81
Fountain Trust	421.32	97.50	0.00	518.82		518.82
Gravel Excavation - Genstar	4,548.23	3,527.17	0.00	8,075.40		8,075.40
Gravel Excavation - Reed	110.35	66.21	0.00	176.56		176.56
Honor Farm Revolving Trust	(672.39)	51,394.13	49,664.31	1,057.43		1,057.43
Hospital Education Trust	1,968.99	335.35	0.00	2,304.34		2,304.34
Incorporated Cities:						
Hughson - Bond (2)	0.00	35,762.56	35,334.77	427.79		427.79
Ceres - Bond (2)	0.00	1,352.79	2,110.02	(757.23)		(757.23)
Turlock - Bond (2)	(15.22)	33,396.10	33,295.85	85.03		85.03
Ceres (2)	6,618.40	827,778.29	793,317.58	41,079.11		41,079.11
Hughson (2)	1,193.90	99,891.33	95,424.17	5,661.06		5,661.06
Modesto (2) (7)	50,794.39	6,390,232.79	6,114,428.79	326,598.39		326,598.39
Newman (2)	461.99	195,187.65	186,552.39	9,097.25		9,097.25
Oakdale (2)	5,114.28	684,982.29	658,919.81	31,176.76		31,176.76
Patterson (2)	859.97	216,772.80	206,010.22	11,622.55		11,622.55
Riverbank (2)	1,110.63	449,986.81	432,367.74	18,729.70		18,729.70
Turlock (2)	1,895.64	1,450,877.70	1,385,434.38	67,338.96		67,338.96

OTHER TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT V

	Auditor's Balance July 1, 1985	Transfers In	Transfers Out	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
EXPENDABLE TRUST FUNDS:						
Incorporated Cities (Continued):						
Waterford (2)	$ 1,105.48	$ 89,777.19	$ 86,026.33	$ 4,856.34		$ 4,856.34
Insurance Verification Special (1)	0.00	106,950.00	106,950.00	0.00		0.00
Jail Inmates Revolving Trust (2)	3,225.21	126,855.22	124,842.41	5,238.02		5,238.02
Jail Inmates Welfare Trust (3)	69,065.48	35,163.06	59,108.21	45,120.33		45,120.33
Juvenile Hall Auxiliary (1)	0.00	130.00	0.00	130.00		130.00
Library Book Sales Trust	4,682.12	5,627.86	4,991.00	5,318.98		5,318.98
Library Memorial (2)	1,553.90	2,266.04	1,496.43	2,323.51		2,323.51
Library Users Trust	113.21	0.00	0.00	113.21		113.21
Local Transportation Trusts:						
State Transit Assistance	0.00	633,869.51	429,212.00	204,657.51		204,657.51
Other	0.00	55,017.22	55,000.00	17.22		17.22
Pedestrian and Bike	450,895.11	141,575.88	191,267.14	401,203.85		401,203.85
Ceres	86,505.86	303,164.34	384,836.00	4,834.20		4,834.20
Hughson	1,033.24	56,249.33	55,740.00	1,542.57		1,542.57
Modesto	897,097.24	2,360,274.60	1,708,747.00	1,548,624.84		1,548,624.84
Newman	15,391.38	62,289.81	77,681.19	0.00		0.00
Oakdale	40,914.67	171,627.10	210,673.00	1,868.77		1,868.77
Patterson	25,910.50	87,085.52	108,704.00	4,292.02		4,292.02
Riverbank	25,827.88	115,927.42	141,058.00	697.30		697.30
Stanislaus County	0.00	1,684,224.85	1,684,224.85	0.00		0.00
Turlock	125,485.07	584,710.19	660,304.00	49,891.26		49,891.26
Waterford	11,752.48	54,948.60	66,173.00	528.08		528.08
Marshal's Advance Fees	975.00	0.00	0.00	975.00		975.00
Miscellaneous Trust (2)	434,129.84	2,172,860.09	1,977,389.72	629,600.21		629,600.21
MJC Parking Trust	66.00	249.50	310.50	5.00		5.00
Municipal Court Microfilm Project	7,347.00	8,799.00	0.00	16,146.00		16,146.00
Municipal Court Special	249,968.30	3,634,741.69	3,278,056.85	606,653.14		606,653.14
Municipal Court - Collection Division (1)	0.00	1,794,050.00	1,510,381.33	283,668.67		283,668.67
Public Assistance Administrative Trust:						
Federal - Refugee Resettlement (1)	0.00	239,059.04	144,552.10	94,506.94		94,506.94
Federal - Foster Home Care	3,463.00	0.00	0.00	3,463.00		3,463.00
Federal - Child Support Enforcement	42,942.23	1,289,349.73	1,602,518.00	(270,226.04)		(270,226.04)
Federal - Family Reunification	204,665.30	82,181.00	0.00	286,846.30		286,846.30
Federal - Social Services	32,594.81	1,213,065.76	1,310,669.71	(65,009.14)		(65,009.14)
Federal - Staff Development	(16,013.00)	0.00	0.00	(16,013.00)		(16,013.00)
Federal - WIN	(309.14)	142,554.42	172,567.53	(30,322.25)		(30,322.25)
Federal - AFDC-FG/U	(105,595.29)	1,969,210.36	1,944,162.29	(80,547.22)		(80,547.22)
Federal - Non-Assistance Food Stamps	(78,175.31)	1,281,667.01	1,152,706.65	50,785.05		50,785.05
State - AFDC-FG/U	(254,736.10)	1,354,770.18	1,245,897.71	(145,863.63)		(145,863.63)
State - SSI/SSP--Home Support	(466,300.00)	1,439,913.00	1,318,676.00	(345,063.00)		(345,063.00)
State - CSBG	(47,163.05)	741,566.01	676,602.61	17,800.35		17,800.35

OTHER TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT V

	Auditor's Balance July 1, 1985	Transfers In	Transfers Out	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
EXPENDABLE TRUST FUNDS:						
Public Assistance Administrative Trust (Continued):						
State - Child Care	$ 513.28	$ 34,841.00	$ 24,683.00	$ 10,671.28		$ 10,671.28
State - SSI/SSP--Home Care	52,601.34	4,284.62	0.00	56,885.96		56,885.96
State - WIN	677.70	1,847.00	864.10	1,660.60		1,660.60
State - Non-Assistance Food Stamps	75,220.59	224,192.00	263,515.57	35,897.02		35,897.02
State - Staff Development	(13,736.00)	0.00	0.00	(13,736.00)		(13,736.00)
State - Child Support	11,401.00	0.00	0.00	11,401.00		11,401.00
State - Medi-Cal	(81,348.00)	1,550,638.00	1,482,036.18	(12,746.18)		(12,746.18)
State - Family Reunification	(341,912.00)	144,223.51	187,749.35	(385,437.84)		(385,437.84)
State - Foster Home Care	82.00	0.00	0.00	82.00		82.00
State - General Adoptions (1)	0.00	37,722.67	28,777.26	8,945.41		8,945.41
State - Social Services	129,400.00	0.00	0.00	129,400.00		129,400.00
Parks and Recreation	825.00	5,700.00	4,575.00	1,950.00		1,950.00
Probation Department Trust	11,433.64	314,898.61	309,007.94	17,324.31		17,324.31
Public Guardian Revolving (4)	119.93	11,217.65	6,944.00	4,393.58		4,393.58
Public Works - Plans and Specifications (2)	1,800.00	3,470.00	4,330.00	940.00		940.00
Public Works - Recording Fees	225.00	477.00	526.00	176.00		176.00
Recorder - Microfilm Project	91,426.24	73,867.00	55,700.59	109,592.65		109,592.65
Refund of Taxes (2)	4,111.06	127,481.17	151,851.62	(20,259.39)		(20,259.39)
Repair and Demolition (5)	5,937.35	11,326.56	10,505.92	6,757.99		6,757.99
Revenue Sharing Trust	1,752,522.40	2,697,693.72	4,152,797.68	297,418.44		297,418.44
Road Trust	83,352.52	64,882.84	69,357.84	78,877.52		78,877.52
Sales Tax	3,891.50	48,625.44	52,510.33	6.61		6.61
Sheriff's False Alarm Deposit	0.00	180.00	120.00	60.00		60.00
Sheriff's Narcotics Revolving	25,000.00	45,000.00	45,000.00	25,000.00		25,000.00
Stanislaus County Arts Commission (2)	11,952.11	45,473.53	52,618.66	4,806.98		4,806.98
State Redemption Fees (2)	0.00	21,315.50	21,315.50	0.00		0.00
State Trust Clearing (2)	87,180.69	2,013,026.14	1,927,980.42	172,226.41		172,226.41
Strong Motion Instrumentation (2)	473.00	2,454.44	2,258.39	669.05		669.05
Tax Collector - Duplicate Payments	292.32	242.23	57.81	476.74		476.74
Tax Collector Recording Fees	988.29	3,654.67	3,095.15	1,547.81		1,547.81
Tax Deeded Land Rental	1,439.95	0.00	1,439.95	0.00		0.00
Tax Deeded Land Sales	57.35	5,889.60	2,297.65	3,649.30		3,649.30
Tax Deposit - In Lieu of Bond	35,933.92	106,461.18	20,795.20	121,599.90		121,599.90
Taxes Overpaid - Refundable (2)	1,709.77	98,612.81	98,000.72	2,321.86		2,321.86
Tax and Revenue Anticipation Note (1)	0.00	150,600.00	150,600.00	0.00		0.00
Travel Revolving Trust (6)	(496.90)	83,449.95	82,112.59	840.46		840.46
Vehicle Code Fines - ATP Trust	0.00	228,571.56	228,571.56	0.00		0.00
Water Project Development - Modesto (1)	0.00	296,428.31	269,059.65	27,368.66		27,368.66
W & S Aid Trust - Federal--AFDC	194,886.24	34,103,151.79	33,016,251.31	1,281,786.72		1,281,786.72

OTHER TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT V

	Auditor's Balance July 1, 1985	Transfers In	Transfers Out	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
EXPENDABLE TRUST FUNDS:						
W & S Aid Trust - State--AFDC	$ 476,849.12	$ 31,222,544.22	$ 31,418,894.83	$ 280,498.51		$ 280,498.51
Welfare - Peter Hanu Trust	284.55	110.70	243.50	151.75		151.75
Welfare - Revolving Trust (2)	64,657.60	594,072.70	514,102.45	144,627.85		144,627.85
Welfare - Substitute Payee	23,888.61	668,846.93	695,592.37	(2,856.83)		(2,856.83)
TOTAL EXPENDABLE TRUST FUNDS	$ 7,441,486.69	$125,892,437.94	$124,192,681.39	$9,141,243.24		$9,141,243.24

(1) New Fund established during fiscal year.
(2) Ending cash balance has been increased for warrants produced in July 1986 and dated June 30, 1986. The combined balance sheet will reflect the expense as account payable.
(3) Jail Inmates Welfare Trust - Reserve for Encumbrances, $4.00.
(4) Included in Public Guardian Trust is a General Reserve of $5,000.00 representing a County advance increase of $4,500.00.
(5) Included in Repair and Demolition Trust receipts is an accrual of taxes, $23,698.44 less a $33.00 accounts payable net increase Transfers In $18.00, Out $6,096.36.
(6) Included in Travel Revolving Trust is a General Reserve of $10,000.00.
(7) Note adjustments to cash receipts/disbursements affected by accruals - Taxes Receivable $2,422.80.

SPECIAL DISTRICTS GOVERNED BY BOARD OF SUPERVISORS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CASH BALANCES
FISCAL YEAR ENDED JUNE 30, 1986

	Auditor's Cash Balance July 1, 1985	Revenues					
		Taxes	Special Assessments	From Use of Money/ Property	Aid from Other Govn't. Agencies	Other Revenue	Total Revenues
Improvement Assessment Districts:							
Coffee Village/Block 12559	$ 0.00	$	$ 1,394.31	$	$	$	$ 1,394.31
Sylvan Village/Block 12622	641.30		2,108.38				2,108.38
Golden State and Taylor Road	3,242.01		6,781.42	480.86			7,262.28
River Road - Grayson Street	823.24		6,452.58	3.26			6,455.84
Stewart at McHenry Avenue	10,177.63			666.69			666.69
10th Street, Keyes, Dora to Lucinda	0.00		765.24				765.24
10th Street, Keyes, Anna Street	752.65		2,743.71				2,743.71
3400 Oakdale Road	0.00		1,076.50				1,076.50
Totals - Assessment Districts	15,636.83		21,322.14	1,150.81			22,472.95
County Service Area No. 1	10,046.64	723.19		722.86	32.59	28.24	1,506.88
Lighting Districts:							
Airport Neighborhood	5,091.60	3,785.31	2,490.84	314.71	244.36	190.68	7,025.90
Almond Wood Estates	838.51		141.68	48.65			190.33
Country Club Estates	572.52	332.95	10.04	35.08	29.32		407.39
Crows Landing	1,713.48	1,104.88	1,038.28	90.02	90.87		2,324.05
Deo Gloria Estates	1,041.20		1,296.50	43.06			1,339.56
Denair	3,197.53	2,104.83	8,638.14	114.53	122.89		10,980.39
Empire	6,088.39	5,230.61	9,329.71	319.11	297.77		15,177.20
Fairview Tract	1,515.73	2,279.88	1,427.25	81.14	132.94		3,921.21
Hillcrest Estate	(267.81)		1,871.13	.26		996.40	2,867.79
Mancini Park Homes	548.84	221.97	930.10	24.77		2,450.00	3,626.84
Monterey Park	412.75	492.01	439.13	22.48	50.15		1,003.77
North Oaks	920.70		660.38	50.31			710.69
Olympic Tract	1,894.92	2,637.19	1,298.40	110.11	150.81		4,196.51
Reich Tract	879.51			59.80			59.80
Richland Tract	1,098.83	1,363.80	740.46	58.12	114.39		2,276.77
Salida	5,333.16	3,724.49	6,525.51	264.48	214.22	548.76	11,277.46
Sunset Oaks	3,571.55	1,487.91	1,859.58	197.42	116.78	339.48	4,001.17
Sylvan Village No. 2	1,043.68	758.63		69.29	64.41		892.33
Tempo Park	3,509.42	1,817.88	1,432.50	235.27	139.63		3,625.28
Special Districts:							
Augmentation Fund	52,863.26	678,727.30		1,517.48	31,205.29		711,450.07
Emergency Augmentation Fund (1)	0.00					7,750.00	7,750.00

Expenditures			Auditor's Cash Balance June 30, 1986	
General Government	Loan Repayment	Total Expenditures	Assessment Districts	Agencies
$ 244.31	$ 1,150.00	$ 1,394.31	$ 0.00	
560.02	2,189.66	2,749.68	0.00	
0.00		0.00	10,504.29	
1,858.42	5,245.14	7,103.56	175.52	
10,000.00		10,000.00	844.32	
165.97	599.27	765.24	0.00	
718.51	2,152.61	2,871.12	625.24	
58.26	1,018.24	1,076.50	0.00	
13,605.49	12,354.92	25,960.41	12,149.37	
0.00		0.00		$ 11,553.52
7,426.12		7,426.12		4,691.38
358.63		358.63		670.21
611.44		611.44		368.47
2,502.10		2,502.10		1,535.43
1,195.31		1,195.31		1,185.45
7,814.07		7,814.07		6,363.85
11,827.20		11,827.20		9,438.39
3,405.92		3,405.92		2,031.02
1,610.49		1,610.49		989.49
941.51		941.51		3,234.17
897.26		897.26		519.26
1,019.78		1,019.78		611.61
3,805.34		3,805.34		2,286.09
203.82		203.82		735.49
2,058.43		2,058.43		1,317.17
9,274.14		9,274.14		7,336.48
4,627.66		4,627.66		2,945.06
1,080.40		1,080.40		855.61
2,300.02		2,300.02		4,834.68
775,000.00		775,000.00		(10,686.67)
2,450.00		2,450.00		5,300.00

SPECIAL DISTRICTS GOVERNED BY BOARD OF SUPERVISORS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
CASH BALANCES
FISCAL YEAR ENDED JUNE 30, 1986

	Auditor's Cash Balance July 1, 1985	Revenues					
		Taxes	Special Assessments	From Use of Money/ Property	Aid from Other Govn't. Agencies	Other Revenue	Total Revenues
Storm, Water and Drainage Maint. Dists.:							
Storm Drain Number 1	2,433.27	435.83		177.81	37.27		650.91
Storm Drain Number 2	1,548.03			101.41			101.41
Storm Drain Number 3	495.96			32.49			32.49
Storm Drain Number 6	16,026.02	1,458.70		1,156.10	118.83		2,733.63
Storm Drain Number 8	36.45	1,042.44		154.94	79.50	14,793.06	16,069.94
Storm Drain Number 9	1,164.35			76.28			76.28
Storm Drain Number 10	4,065.86	221.81		291.79	18.85		532.45
Sherwood Forest Drainage	23,758.86	928.73		1,701.16	78.88		2,708.77
Beard Industrial Storm Drainage - Bond	5,940.72				1,013.88	37,008.00	38,021.88
Totals - Agencies	$157,383.93	$710,880.34	$40,129.63	$8,070.93	$34,353.63	$64,104.62	$857,539.15

Expenditures			Auditor's Cash Balance June 30, 1986	
General Government	Loan Repayment	Total Expenditures	Assessment Districts	Agencies
$ 0.00		$ 0.00		$ 3,084.18
0.00		0.00		1,649.44
0.00		0.00		528.45
122.72		122.72		18,636.93
16,106.39		16,106.39		0.00
0.00		0.00		1,240.63
0.00		0.00		4,598.31
0.00		0.00		26,467.63
37,657.59		37,657.59		6,305.01
$894,296.34		$894,296.34		$120,626.74

UNITED STATES
CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(Old Series)

Calendar Year	United States	California Metropolitan	San Francisco Bay Counties
	Annual Averages		
1967	100.0	100.0	100.0
1968	104.2	104.1	104.5
1969	109.8	109.3	110.2
1970	116.3	114.9	115.8
1971	121.3	119.1	120.1
1972	125.3	123.1	124.3
1973	133.1	130.2	131.5
1974	147.7	143.5	144.4
1975	161.2	158.4	159.1
1976	170.5	168.3	168.0
1977	181.5	180.2	180.8

Source:
State of California--Agriculture and Services Agency
Department of Industrial Relations
Division of Labor Statistics and Research

UNITED STATES
REVISED CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(New Series)

Year and Month		All Urban Consumers			Urban Wage Earners and Clerical Workers		
		California	San Francisco Oakland	U.S. City Average	California	San Francisco Oakland	U.S. City Average
1978	December	199.4	200.8	202.9	198.9	200.4	202.9
	Annual Avg.	194.8	197.8	195.4	194.3	197.4	195.3
1979	June	214.6	212.5	216.6	215.4	213.7	216.9
	December	230.8	230.2	229.9	231.1	229.0	230.0
	Annual Avg.	215.9	214.6	217.4	216.2	214.7	217.7
1980	June	251.8	248.0	247.6	253.1	247.7	247.8
	December	260.0	254.9	258.4	261.8	255.7	256.7
	Annual Avg.	249.4	247.3	246.8	250.6	247.2	247.0
1981	June	272.6	274.0	271.3	274.2	274.3	271.4
	December	289.2	294.0	281.5	290.1	292.7	281.1
	Annual Avg.	276.6	279.0	272.4	277.9	278.8	272.3
1982	June	298.0	304.6	290.6	299.0	303.4	290.1
	December*	291.0	293.9	292.4	291.7	293.6	292.0
	Annual Avg.	294.5	300.0	289.1	295.4	298.9	288.6
1983	June	299.9	303.0	298.1	295.6	298.6	297.2
	December	304.6	307.3	303.5	303.4	306.1	301.5
	Annual Avg.	299.3	362.5	298.4	296.9	298.9	297.4
1984	June	313.7	318.7	310.7	308.3	315.1	306.2
	December	320.1	325.8	315.5	312.1	321.5	312.2
	Annual Avg.	314.3	319.8	311.1	307.5	315.8	307.6
1985	June	328.2	333.2	322.3	319.6	328.7	318.7
	December	334.1	336.4	327.4	324.7	331.3	323.4
	Annual Avg.	---	333.1	322.2	---	328.3	318.5
1986	June	339.8	344.0	327.9	329.7	338.1	323.0

Source:
U.S. Department of Labor, Bureau of Labor Statistics

FACTS ABOUT THE REVISED CONSUMER PRICE INDEX

The Consumer Price Index (CPI) is a statistical measure of change, over time, in the prices of goods and services in major expenditure groups such as food, housing, apparel, transportation, and health and recreation--typically purchased by urban consumers. Essentially, it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market cost at an earlier date.

The CPI revision (1) updates the weights assigned to the expenditure groups; (2) updates the sample of items priced; (3) updates the sample of places where the pricing takes place; (4) modernizes the statistical methods employed in calculation of the CPI; and (5) provides for the first time an index which represents the experience of nearly all consumers in contrast to having only one index representing urban wage and clerical workers. The results of the most recent revision were published in January, 1978. The preceding comprehensive revision took place in 1963.

The CPI for All Urban Consumers reflects the buying habits of about 80 percent of the noninstitutional, civilian population of the United States. Broadening the coverage added several groups whose incomes are generally higher than average: The self-employed, professional, white-collar, and other salaried workers. Also included are several groups whose incomes tend to be lower: Retired persons, others not in the labor force, and the unemployed.

The Revised CPI for Urban Wage Earners and Clerical Workers is an updated version of the old index and is based on buying habits of about one-half of the population covered by the CPI for All Urban Consumers.

*New Series - new treatment of home ownership component.

STATEMENT OF CASH BALANCES IN COUNTY TREASURY:

SCHOOL FUNDS
SPECIAL DISTRICT UNDER LOCAL BOARD
PENSION TRUST

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT VII

	Auditor's Balance July 1, 1985	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
CEMETERY DISTRICTS							
Hills Ferry Cemetery - General	$ 26,372.81	$ 121,551.78	$ 123,785.77		$ 24,138.82	$ 8,334.60	$ 32,473.42
Hills Ferry Cemetery - Pre-Need Deposit	1,892.00	123.93	0.00		2,015.93		2,015.93
Hills Ferry Cemetery - Endowment-Principal (1)	0.00	9,645.00	0.00		9,645.00		9,645.00
Hills Ferry Cemetery - Endowment-Interest (1)	0.00	123.31	0.00		123.31		123.31
Knights Ferry Cemetery - General	32,935.99	3,376.00	9,348.55		26,963.44		26,963.44
Patterson Cemetery - General	106,890.23	83,614.01	75,557.42		114,946.82	5,172.36	120,119.18
Patterson Cemetery - Endowment-Principal	41,024.10	2,050.00	0.00		43,074.10		43,074.10
Patterson Cemetery - Endowment-Interest	25,552.95	3,610.74	0.00		29,163.69		29,163.69
REDEVELOPMENT AGENCY							
Modesto Redevelopment Agency (1) (2)	0.00	(17,322.45)	0.00		(17,322.45)		(17,322.45)
Oakdale	0.00	144,914.52	144,914.72		(.20)		(.20)
COMMUNITY SERVICES DISTRICTS							
Denair Community Services - Clearing	0.00	23,045.11	23,045.11		0.00		0.00
Denair Community Services - Bond	4,304.74	7,156.57	7,137.50		4,323.81		4,323.81
Grayson Community Services - General	14,559.06	16,617.99	15,595.47		15,581.58		15,581.58
Grayson Community Serv.-Assessment Bond	630.17	8,478.20	14,775.00		(5,666.63)		(5,666.63)
Highway Village Comm. Serv. - General	(506.32)	20,729.98	20,253.29		(29.63)		(29.63)
Keyes Community Services:							
Community Center	1,181.08	5,096.95	4,088.50		2,189.53	243.60	2,433.13
Water Revenue	0.00	81,512.40	81,512.40		0.00		0.00
1971 Water Revenue Bond Service	10,570.55	14,442.64	15,117.50		9,895.69		9,895.69
1971 Water Revenue Bond Reserve	30,000.00	0.00	0.00		30,000.00		30,000.00
Water System General Hookups	26,107.92	68,847.47	92,525.71		2,429.68	4,999.22	7,428.90
Water System Surplus Revenue	42,016.83	23,623.69	5,000.00		60,640.52		60,640.52
1964 Sewer Revenue	0.00	119,766.97	119,766.97		0.00		0.00
1964 Sewer Gen. Payment & Hookup Charge	28,033.68	199,060.51	194,687.26		32,406.93	6,328.06	38,734.99
1964 Gen. Obligation Sewer B&I Sinking	24,636.10	6,238.75	4,903.29		25,971.56		25,971.56
1964 Sewer Revenue Bond Redemption	5,145.59	6,004.34	7,573.97		3,575.96		3,575.96
1964 Sewer Revenue Bond Reserve	14,000.00	0.00	0.00		14,000.00		14,000.00
1964 Sewer Surplus Revenue	26,489.03	1,735.19	0.00		28,224.22		28,224.22
Dept. of Water Resources - Debt Serv.	588.60	7,198.91	7,064.30		723.21		723.21
Dept. of Water Resources-Debt Reserve	2,221.68	767.04	0.00		2,988.72		2,988.72
Clean Water Grant	(1,584.54)	0.00	0.00		(1,584.54)		(1,584.54)
Knights Ferry Community Services:							
1972 Water Revenue Bond Service	2,703.00	0.00	0.00		2,703.00		2,703.00
1972 Water Revenue Bond Reserve	540.00	0.00	0.00		540.00		540.00

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT VII
CONTINUED

	Auditor's Balance July 1, 1985	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
COMMUNITY SERVICES DISTRICTS--Continued							
Knights Ferry Community Services (Continued):							
General	$ 11,656.60	$ 23,063.33	$ 20,839.45		$ 13,880.48	$ 853.12	$ 14,733.60
Monterey Park Tract	24.89	1.63	0.00		26.52		26.52
Riverdale Park	505.89	6,980.90	2,285.50		5,201.29	307.85	5,509.14
Waterford Community Services:							
General	159,286.54	85,416.82	140,583.87		104,119.49	830.69	104,950.18
Bond	37,459.48	2,524.19	8,225.00		31,758.67		31,758.67
Sewer Capital Outlay	164,759.27	58,548.81	208,438.49		14,869.59		14,869.59
Westley Community Services:							
General	12,066.05	7,274.70	3,886.49		15,454.26		15,454.26
Assessment Bond	2,055.68	1,169.51	2,337.00		888.19		888.19
FIRE DISTRICTS							
Burbank-Paradise	75,747.00	75,524.18	56,536.46		94,734.72	12,270.69	107,005.41
Ceres	113,859.24	32,803.68	21,645.62		125,017.30		125,017.30
Denair	158,827.78	62,732.62	157,253.42		64,306.98	2,624.46	66,931.44
Empire	460,257.02	978,194.80	1,125,031.05		313,420.77	38,090.93	351,511.70
Hughson (3)	17,387.33	76,432.36	69,786.86		24,032.83	2,501.92	26,534.75
Industrial	8,306.60	211,993.14	187,362.10		32,937.64	40,711.91	73,649.55
Keyes	48,326.63	50,098.31	46,254.36		52,170.58	80.00	52,250.58
McHenry-Dry Creek	69,455.34	7,993.38	20,770.18		56,678.54		56,678.54
Montpellier	0.00	5,244.15	5,244.15		0.00		0.00
Mountain View	41,703.15	37,501.95	35,902.92		43,302.18	645.00	43,947.18
Oakdale	67,291.51	277,309.80	327,731.66		16,869.65	4,978.53	21,848.18
Riverbank	(.97)	308,204.70	306,119.34		2,084.39	32,229.96	34,314.35
Salida (4)	195,490.06	148,110.99	101,003.82		242,597.23	6,258.58	248,855.81
Turlock	58,538.70	136,661.96	125,185.90		70,014.76	1,557.47	71,572.23
Valley Home	82,944.13	32,563.65	16,727.32		98,780.46	618.53	99,398.99
Waterford-Hickman	94,480.97	91,758.51	166,114.90		20,124.58	25,617.07	45,741.65
Westport	38,309.18	73,312.33	65,139.23		46,482.28	1,500.13	47,982.41
West Stanislaus	30,220.44	149,983.16	126,284.92		53,918.68	24,306.68	78,225.36
Woodland Avenue	179,317.89	97,861.61	169,547.32		107,632.18	574.68	108,206.86
FLOOD CONTROL DISTRICTS							
Orestimba Flood Control (1) (5)	0.00	4,529.14	2,910.25		1,618.89		1,618.89
HOSPITAL DISTRICTS							
Oak Valley Hospital - Bond	0.00						
Patterson Hospital - General	1,837.50	166,679.31	166,679.31		1,837.50		1,837.50

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT VII
CONTINUED

	Auditor's Balance July 1, 1985	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
HOSPITAL DISTRICTS (Continued):							
Patterson Hospital - Bond	$ 35,604.48	$ 32,664.24	$ 33,187.50		$ 35,081.22	$	$ 35,081.22
West Side Comm. Hospital - General	825.50	230,466.53	227,629.51		3,662.52		3,662.52
IRRIGATION DISTRICTS							
Central Irrigation District	0.00	22,331.17	22,330.77		.40		0.40
Oakdale Irrigation District	0.00	380,730.35	380,730.35		0.00		0.00
Turlock Irrigation District	0.00	312,087.77	312,087.77		0.00		0.00
West Stanislaus Irrigation District	0.00	121,569.34	121,569.34		0.00		0.00
JOINT POWERS AGREEMENT							
Stanislaus Area Association of Government (6)	73,100.82	420,790.15	352,883.02		141,007.95		141,007.95
Health Systems Agency	4,793.42	453,993.87	395,510.51		63,276.78	15,915.60	79,192.38
Emergency Medical Service Agency	(230.80)	621,440.08	545,681.44		75,527.84	28,931.13	104,458.97
Stanislaus Drug Enforcement Agency	113,647.27	615,846.74	556,172.18		173,321.83		173,321.83
MOSQUITO ABATEMENT DISTRICTS							
East Side	557,271.48	581,852.62	621,554.71		517,569.39	22,289.80	539,859.19
Turlock	370,876.91	776,270.94	780,585.84		366,562.01	43,076.65	409,638.66
RECLAMATION DISTRICTS							
Number 2063	9,650.99	21,792.59	16,007.36		15,436.22	1,073.19	16,509.41
Number 2091	1,740.44	2,267.20	3,308.00		699.64		699.64
RESOURCE CONSERVATION DISTRICTS							
Ballico Soil	0.00	778.57	778.86		(.29)		(.29)
West Stanislaus	4,657.20	5,041.02	5,252.95		4,445.27	106.00	4,551.27
Lower San Joaquin Levee	1,172.16	49.47	32.38		1,189.25		1,189.25
Salida	12.89	.84	0.00		13.73		13.73
S. T. and J.	2,507.47	164.25	0.00		2,671.72		2,671.72
SANITATION DISTRICTS							
Empire - General	12,181.45	57,546.39	44,485.36		25,242.48	681.70	25,924.18
Empire - Bond	18.19	0.00	0.00		18.19		18.19

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT VII
CONTINUED

	Auditor's Balance July 1, 1985	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
SANITATION DISTRICTS (Continued):							
Salida - General	$ 79,711.03	$ 93,708.00	$ 62,284.67		$ 111,134.36	$ 1,446.75	$ 112,581.11
Salida - Bond	7,252.35	6,338.48	8,300.00		5,290.83		5,290.83
Salida - Construction	177,079.81	110,838.26	0.00		287,918.07		287,918.07
STORM, WATER AND DRAINAGE MAINTENANCE DISTRICTS							
Newman Drainage	131,653.25	64,817.68	45,110.30		151,360.63	300.37	151,661.00
Newman Drainage - Construction	29,477.76	1,930.96	0.00		31,408.72		31,408.72
Newman Drainage - Bond	0.00	42,742.40	42,742.40		0.00		0.00
WATER DISTRICTS							
Eastside Water (1)	0.00	5,722.87	2,422.37		3,300.50	205.00	3,505.50
TOTAL	$4,209,423.22	$9,156,265.95	$9,233,127.21		$4,132,561.96*	$335,662.23*	$4,468,224.19*

* To Treasurer's Exhibit I.
(1) New Fund established during the year.
(2) Included in Modesto Redevelopment Agency is Taxes Payable - $17,338.21.
(3) Disbursement includes $4,000.00 for reduction in Loan Payable.
(4) Disbursements includes $12,160.40 for reduction in Loan Payable.
(5) Receipts includes Loan proceeds of $4,500.00.
(6) Receipts include $150.00 for reduction in FBU-Reserve for Imprest Cash.

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT VIII

	Auditor's Balance July 1, 1985	Receipts	Disbursements	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
ELEMENTARY GENERAL AND BUILDING FUNDS						
Chatom - General	$ 171,711.14	$ 1,819,114.05	$ 1,795,785.77	$ 195,039.42		$ 195,039.42
Chatom - Deferred Maintenance	8,352.09	17,045.01	20,100.00	5,297.10		5,297.10
Chatom - Special Reserve	1,255.14	3.69	1,258.83	0.00		0.00
Empire - General	1,214,089.71	7,760,209.80	8,040,685.59	933,613.92		933,613.92
Empire - Deferred Maintenance	63,538.83	71,307.40	93,330.50	41,515.73		41,515.73
Empire - State Building	0.00	181,591.33	24,663.45	156,927.88		156,927.88
Empire - Special Reserve	1,071,634.90	840,679.96	964,809.30	947,505.56		947,505.56
Empire - Cafeteria Fund	37,352.24	396,717.52	288,013.79	146,055.97		146,055.97
Gratton - General	98,596.59	305,163.00	258,276.09	145,483.50		145,483.50
Gratton - State Building (1)	6,585.74	396,369.99	309,788.89	93,166.84		93,166.84
Gratton - Special Reserve (1)	179,123.26	11,733.58	0.00	190,856.84		190,856.84
Hart Ransom - General	174,223.70	790,948.08	785,636.09	179,535.69		179,535.69
Hart Ransom - Deferred Maintenance	0.00	11,118.43	8,761.41	2,357.02		2,357.02
Hart Ransom - Special Reserve	126,167.75	8,264.69	0.00	134,432.44		134,432.44
Hickman - General	79,970.03	606,005.96	593,251.35	92,724.64		92,724.64
Hickman - Deferred Maintenance	8,023.40	5,013.67	2,640.97	10,396.10		10,396.10
Hughson - General	832,440.59	2,766,546.28	2,815,626.81	783,360.06		783,360.06
Hughson - Deferred Maintenance	6,824.29	31,733.83	25,514.62	13,043.50		13,043.50
Hughson - Special Reserve	323,812.59	18,560.76	0.00	342,373.35		342,373.35
Keyes - General	121,633.31	1,483,067.51	1,405,570.57	199,130.25		199,130.25
Keyes - State Building (1)	25,444.58	208,946.08	218,584.10	15,806.56		15,806.56
Keyes - Special Reserve	40,848.98	(18,307.76)	0.00	22,541.22		22,541.22
Keyes - Deferred Maintenance	0.00	7,756.18	6,482.82	1,273.36		1,273.36
Knights Ferry - General	142,913.97	306,594.25	277,988.52	171,519.70		171,519.70
Knights Ferry - State Building	0.00	11,360.93	5,702.60	5,658.33		5,658.33
La Grange - General	136,388.54	85,572.21	76,720.46	145,240.29		145,240.29
La Grange - Deferred Maintenance	12,965.51	13,129.52	15,270.00	10,825.03		10,825.03
Modesto City Schools:						
General	4,006,005.91	41,532,430.09	40,795,565.91	4,742,870.09		4,742,870.09
Children's Center	0.00	545,976.33	512,751.99	33,224.34		33,224.34
Deferred Maintenance	315,493.21	176,507.54	33,414.18	458,586.57		458,586.57
Special Reserve	781,786.79	57,472.35	(1,989,061.68)	2,828,320.82		2,828,320.82
City Schools - Liability Self-Ins. Resv.	0.00	187,231.16	91,589.23	95,641.93		95,641.93
Liability Self-Insurance	479,516.41	30,113.63	58,071.47	451,558.57		451,558.57
Workers' Compensation Self-Insurance	2,240,037.83	229,224.07	132,995.93	2,336,265.97		2,336,265.97
Health Medical Self-Insurance	59,682.47	495,202.02	488,137.81	66,746.68		66,746.68
Cafeteria Fund	281,413.96	2,798,086.55	2,855,242.07	224,258.44		224,258.44
Oakdale - General	543,557.92	5,765,919.07	5,514,682.19	794,794.80		794,794.80
Oakdale - Deferred Maintenance	0.00	43,388.69	43,369.60	19.09		19.09
Oakdale - State Building	0.00	33,322.76	27,998.30	5,324.46		5,324.46
Oakdale - Special Reserve	2,670.73	394,397.68	205,787.63	191,280.78		191,280.78
Oakdale - Cafeteria	5,870.30	201,329.54	207,092.88	106.96		106.96

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT VIII
CONTINUED

	Auditor's Balance July 1, 1985	Receipts	Disbursements	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
ELEMENTARY GENERAL AND BUILDING FUNDS Continued						
Paradise - General	$ 135,943.41	$ 492,164.44	$ 459,714.01	$ 168,393.84		$ 168,393.84
Paradise - Deferred Maintenance	7,263.59	6,903.63	1,100.00	13,067.22		13,067.22
Paradise - Special Reserve	292,913.13	45,918.16	2,311.40	336,519.89		336,519.89
Riverbank - General	913,015.32	3,896,187.89	3,946,952.00	862,251.21		862,251.21
Riverbank - EDA Grant	0.00	1.87	1.87	0.00		0.00
Riverbank - Deferred Maintenance	0.00	20,523.11	.11	20,523.00		20,523.00
Riverbank - Cafeteria Fund	0.00	197,452.15	140,540.87	56,911.28		56,911.28
Riverbank - State Building (1)	43,058.77	157,482.92	91,761.00	108,780.69		108,780.69
Roberts Ferry - General	183,996.78	236,982.21	185,197.83	235,781.16		235,781.16
Roberts Ferry - State Building	0.00	46,469.53	15,852.13	30,617.40		30,617.40
Salida - General	483,385.23	2,146,083.68	2,195,183.26	434,285.65		434,285.65
Salida - Deferred Maintenance	983.24	26,833.59	19,740.00	8,076.83		8,076.83
Salida - Child Center	0.00	36,803.93	27,313.74	9,490.19		9,490.19
Salida - State Building	14,981.94	38,613.74	29,646.26	23,949.42		23,949.42
Salida - Special Reserve	159,947.53	110,990.37	8,756.00	262,181.90		262,181.90
Shiloh - General	243,177.63	372,821.48	311,298.85	304,700.26		304,700.26
Stanislaus - General	1,041,539.14	7,463,596.37	6,918,753.44	1,586,382.07		1,586,382.07
Stanislaus - Deferred Maintenance (1)	30,041.00	88,398.67	36,281.38	82,158.29		82,158.29
Stanislaus - Special Reserve	13,849.00	12,864.02	9,605.60	17,107.42		17,107.42
Stanislaus - GMRAA-RLA	455,582.61	131,622.92	577,338.40	9,867.13		9,867.13
Stanislaus - SADPA JPA	0.00	203,854.80	157,054.31	46,800.49		46,800.49
Stanislaus - Self-Insured Dental	202.48	48,503.64	46,154.53	2,551.59		2,551.59
Sylvan - General	1,728,964.58	13,366,005.13	12,643,916.84	2,451,052.87		2,451,052.87
Sylvan - Deferred Maintenance	15,316.71	102,276.68	67,623.52	49,969.87		49,969.87
Sylvan - Special Reserve	17,016.82	837.03	17,853.85	0.00		0.00
Turlock - General	1,461,382.43	13,784,381.27	12,727,750.60	2,518,013.10		2,518,013.10
Turlock - Deferred Maintenance	132,682.27	102,378.54	48,503.64	186,557.17		186,557.17
Turlock - Children's Center	0.00	0.00	0.00	0.00		0.00
Turlock - State Building	0.00	32,585.92	18,241.25	14,344.67		14,344.67
Turlock - Special Reserve	0.00	80,000.00	0.00	80,000.00		80,000.00
Valley Home - General	311,424.78	445,454.64	400,814.64	356,064.78		356,064.78
Valley Home - Building	4,658.20	0.00	0.00	4,658.20		4,658.20
Waterford - General	298,439.11	1,981,880.05	1,842,032.45	438,286.71		438,286.71
Waterford - Deferred Maintenance	7,137.97	24,549.87	21,701.84	9,986.00		9,986.00
Waterford - State Building (1)	10,630.13	184,054.80	166,504.00	28,180.93		28,180.93
Waterford - Special Reserve	33,103.68	32,423.31	33,858.52	31,668.47		31,668.47
TOTAL	$21,640,569.89	$116,544,747.79	$110,181,458.18	$28,003,859.50		$28,003,859.50

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT VIII
CONTINUED

	Auditor's Balance July 1, 1985	Receipts	Disbursements	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
UNIFIED GENERAL AND BUILDING FUNDS						
Ceres - General	$ 2,128,834.11	$17,205,363.16	$ 18,449,594.49	$ 884,602.78		$ 884,602.78
Ceres - Deferred Maintenance	98,267.02	218,703.06	71,155.00	245,815.08		245,815.08
Ceres - Adult Education	9,347.94	50,460.87	49,490.03	10,318.78		10,318.78
Ceres - Restricted Investment	0.00	3,250,000.00	1,000,000.00	2,250,000.00		2,250,000.00
Denair - General	359,939.55	3,033,463.85	3,035,997.39	357,406.01		357,406.01
Denair Building	9,610.50	0.00	0.00	9,610.50		9,610.50
Denair - Deferred Maintenance	0.00	14,636.00	0.00	14,636.00		14,636.00
Newman-Crows Landing - General	1,347,906.28	4,066,902.15	3,868,758.00	1,546,050.43		1,546,050.43
Newman-Crows Landing - Deferred Mtce.	37,519.05	58,894.43	1,526.00	94,887.48		94,887.48
Newman-Crows Landing - State Building	3,722.50	0.00	3,722.50	0.00		0.00
Newman-Crows Landing - Special Reserve	73,017.95	15,967.07	25,040.00	63,945.02		63,945.02
Patterson - General	937,757.38	6,934,957.67	6,600,716.95	1,271,998.10		1,271,998.10
Patterson - Deferred Maintenance	8,961.55	54,544.47	34,738.11	28,767.91		28,767.91
TOTAL	$ 5,014,883.83	$ 34,903,892.73	$ 33,140,738.47	$6,778,038.09		$6,778,038.09
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS						
Hughson - General	$ 194,364.72	$ 2,612,230.81	$ 2,494,398.00	$ 312,197.53		$ 312,197.53
Hughson - Special Reserve	144,269.64	126,,722.73	220,000.00	50,992.37		50,992.37
Hughson - Deferred Maintenance	41,113.45	64,420.76	48,708.69	56,825.52		56,825.52
Modesto - General	2,296,243.36	32,253,566.60	31,585,955.30	2,963,854.66		2,963,854.66
Modesto - Deferred Maintenance	276,200.75	146,995.41	(73,495.17)	496,691.33		496,691.33
Modesto - Children's Center	0.00	72,490.09	66,612.49	5,877.60		5,877.60
Modesto - Beyer High Food Service	0.00	151,550.36	148,749.51	2,800.85		2,800.85
Modesto - Special Reserve	685,651.38	46,912.89	(1,392,260.45)	2,124,824.72		2,124,824.72
Modesto - Adult Education	63,583.10	79,198.05	133,400.01	9,381.14		9,381.14
Oakdale - General	970,170.17	7,389,125.89	7,547,459.88	811,836.18		811,836.16
Oakdale - Deferred Maintenance	84,916.60	90,986.78	116,064.15	59,839.23		59,839.23
Oakdale - Adult Education	40,576.64	60,405.46	60,703.55	40,278.55		40,278.55
Oakdale - State Building (1)	9,615.00	750,010.86	561,912.58	197,713.28		197,713.28
Oakdale - Special Reserve	1,069,281.30	72,995.02	984,237.92	158,038.40		158,038.40
Oakdale - Cafeteria Fund	0.00	274,969.90	159,964.72	115,005.18		115,005.18
Oakdale - Self-Health Insurance	0.00	362,998.07	275,852.08	87,145.99		87,145.99
Turlock - General	643,470.14	8,472,961.20	8,323,591.80	792,839.54		792,839.54
Turlock - Deferred Maintenance	22,116.50	77,209.58	37,085.20	62,240.88		62,240.88
Turlock - Adult Education	64,833.11	337,929.85	302,733.47	100,029.49		100,029.49
Turlock - Special Reserve	125,466.23	59,768.00	10,120.45	175,113.78		175,113.78

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT VIII
CONTINUED

	Auditor's Balance July 1, 1985	Receipts	Disbursements	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS Continued						
YCC - General	874,151.11	29,831,117.87	28,727,683.47	1,977,585.51		1,977,585.51
YCC - Student Health Fee	0.00	0.00	0.00	0.00		0.00
YCC - Property Use (1)	359.31	25.52	0.00	384.83		384.83
YCC - Special Reserve	640,339.78	213,189.03	560,071.95	293,456.86		293,456.86
TOTAL	$ 8,246,722.29	$83,547,780.73	$ 80,899,549.60	$ 10,894,953.42		$10,894,953.42
ELEMENTARY STATE BUILDING LOANS						
Chatom	$ 10,525.16	$ 701.21	$ 0.00	$ 11,226.37		$ 11,226.37
Empire	19,403.86	208,974.81	222,355.18	6,023.49		6,023.49
Gratton	720.11	6,746.27	7,053.60	412.78		412.78
Hart Ransom	4,682.43	306.73	0.00	4,989.16		4,989.16
Hickman	744.16	34,473.98	33,938.61	1,279.53		1,279.53
Hughson	19,521.43	1,278.76	0.00	20,800.19		20,800.19
Keyes	4,965.06	325.24	0.00	5,290.30		5,290.30
Modesto	214,116.96	45,713.23	37,982.56	221,847.63		221,847.63
Paradise	1,172.57	18,594.72	17,972.98	1,794.31		1,794.31
Riverbank	6,780.56	444.16	0.00	7,224.72		7,224.72
Stanislaus	36,198.61	394,623.06	378,397.40	52,424.27		52,424.27
Sylvan	55,220.70	702,007.15	686,447.44	70,780.41		70,780.41
Turlock	1,487.01	97.41	0.00	1,584.42		1,584.42
Waterford	3,721.31	243.77	0.00	3,965.08		3,965.08
TOTAL	$ 379,259.93	$ 1,414,530.50	$ 1,384,147.77	$ 409,642.66		$ 409,642.66
UNIFIED STATE BUILDING LOANS						
Ceres	$ 46,492.92	$ 3,893.44	$ 0.00	$ 50,386.36		$ 50,386.36
Denair	1,202.55	30,637.01	28,379.99	3,459.57		3,459.57
Newman-Crows Landing	2,116.34	28,368.19	27,770.67	2,713.86		2,713.86
Patterson	15,914.25	155,556.14	155,150.37	16,320.02		16,320.02
TOTAL	$ 65,726.06	$ 218,454.78	$ 211,301.03	$ 72,879.81		$ 72,879.81
ELEMENTARY BONDS						
Chatom - 1958 Issue	$ 93.00	$ 9.50	$ 0.00	$ 102.50		$ 102.50
Chatom - 1969 Issue	5,833.59	1,660.86	0.00	7,494.45		7,494.45

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT VIII
CONTINUED

	Auditor's Balance July 1, 1985	Receipts	Disbursements	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
ELEMENTARY BONDS Continued						
Empire - 1968-72 Issue	$ 136,496.81	$ 302,522.23	$ 301,302.50	$ 137,716.54		$ 137,716.54
Hart Ransom - 1952-67 Issue	1,768.02	16,579.55	16,317.50	2,030.07		2,030.07
Hickman - 1970-72 Issue	775.19	408.53	0.00	1,183.72		1,183.72
Hughson - 1953-60 Issue	11,853.34	1,901.14	10,292.50	3,461.98		3,461.98
Knights Ferry - 1962 Issue	1,315.36	86.16	0.00	1,401.52		1,401.52
Modesto - 1955-59 Issue	3,480.10	392.83	0.00	3,872.93		3,872.93
Modesto - 1962 (A) Issue	33,233.73	34,251.61	41,848.00	25,637.34		25,637.34
Modesto - 1964-66, 62B, C Issue	26,886.26	56,530.20	55,690.00	27,726.46		27,726.46
Modesto - 1969-71 Issue	190,070.33	292,105.00	301,252.00	180,923.33		180,923.33
Oakdale - 1951-59 Issue	162.23	10.62	0.00	172.85		172.85
Oakdale - 1965 Issue	4,097.00	763.89	0.00	4,860.89		4,860.89
Paradise - 1968 Issue	4,174.90	6,984.38	7,000.00	4,159.28		4,159.28
Riverbank - 1967 Issue	19,853.95	33,556.12	32,400.00	21,010.07		21,010.07
Roberts Ferry - 1970 Issue	7,776.04	5,620.02	6,610.00	6,786.06		6,786.06
Salida - 1950-65 Issue	1,643.24	129.23	0.00	1,772.47		1,772.47
Shiloh - 1967-73 Issue	769.29	10,931.51	10,850.00	850.80		850.80
Stanislaus - 1965-68-71 Issue	15,779.77	1,202.51	0.00	16,982.28		16,982.28
Sylvan - 1955-71 Issue	41,274.27	47,698.21	50,778.75	38,193.73		38,193.73
Turlock - 1962 A, B, C, D Issue	6,252.88	36,094.09	36,295.00	6,051.97		6,051.97
Valley Home	5,830.58	648.13	0.00	6,478.71		6,478.71
Waterford - 1955-61-68 Issue	12,843.71	10,457.86	11,225.00	12,076.57		12,076.57
TOTAL	$ 532,263.59	$ 860,544.18	$ 881,861.25	$ 510,946.52		$ 510,946.52
UNIFIED BONDS						
Ceres	$ 125,324.10	$ 125,871.80	$ 129,847.50	$ 121,348.40		$ 121,348.40
Denair	33,669.33	62,247.57	69,015.00	26,901.90		26,901.90
Newman-Gustine	4,238.66	5,786.60	5,481.52	4,543.74		4,543.74
Newman - 1957-66 Issue	2,722.81	178.36	0.00	2,901.17		2,901.17
Orestimba - 1959-65 Issue	49,391.24	47,362.71	46,957.46	49,796.49		49,796.49
Patterson - 1951-56 Issue	1,747.36	114.46	0.00	1,861.82		1,861.82
Patterson-Newman - 1971 Issue	26,362.32	1,728.81	0.00	28,091.13		28,091.13
TOTAL	$ 243,455.82	$ 243,290.31	$ 251,301.48	$ 235,444.65		$ 235,444.65

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT VIII
CONTINUED

	Auditor's Balance July 1, 1985	Receipts	Disbursements	Auditor's Balance June 30, 1986	Outstanding Warrants	Treasurer's Balance June 30, 1986
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Hughson - 1957-65-68 Issue	$ 16,384.53	$ 22,365.53	$ 23,332.50	$ 15,417.56		$ 15,417.56
Modesto - 1955-70 Issue	331,489.95	467,645.12	480,611.30	318,523.77		318,523.77
Oakdale - 1954-65-69 Issue	11,317.76	10,158.50	0.00	21,476.26		21,476.26
YCC - 1955-59 Issue	349.59	22.90	0.00	372.49		372.49
TOTAL	$ 359,541.83	$ 500,192.05	$ 503,943.80	$ 355,790.08		$ 355,790.08
OTHER SCHOOL FUNDS						
County Schools Service	$ 8,088,114.09	$153,677,594.45	$159,097,223.38	$ 2,668,485.16	$	$ 2,668,485.16
County Sch. Serv. - Restricted Investment	0.00	4,600,000.00	0.00	4,600,000.00		4,600,000.00
Stanislaus County Child Development Lab	14,686.85	213,165.85	227,044.39	808.31		808.31
Central Regional School Insurance Group:						
Health Care	1,683,631.72	4,588,315.63	5,368,523.88	903,423.47		903,423.47
CRSIG-Health - Restricted Investment	0.00	1,900,000.00	0.00	1,900,000.00		1,900,000.00
Dental Care	241,058.93	877,562.84	953,646.99	164,974.78		164,974.78
CRSIG-Dental - Restricted Investment	0.00	250,000.00	0.00	250,000.00		250,000.00
Vision Care	7,610.59	178,083.63	172,449.86	13,244.36		13,244.36
County Schools Service - Deferred Mtce.	460,192.51	66,712.60	471,979.99	54,925.12		54,925.12
County Schools - PROP/LIAB Pool	0.00	1,061,399.68	1,029,224.83	32,174.85		32,174.85
County Schools - Def. Maint. Restd. Invest.	0.00	400,000.00	0.00	400,000.00		400,000.00
Stanislaus County Outdoor Ed. Instr. (1)	5,641.87	458.31	6,100.18	0.00		0.00
Central Regional School Insurance Group	720,673.32	1,991,178.44	2,365,816.33	346,035.43		346,035.43
CRSIG-Wkmns. Comp. - Restricted Investment	0.00	1,450,000.00	0.00	1,450,000.00		1,450,000.00
County Schools- Commercial Revolving	0.00	89,499,931.77	89,499,931.77	0.00	5,591,836.44	5,591,836.44
County Schools - Payroll	0.00	54,201,841.09	54,201,841.09	0.00	4,753,010.30	4,753,010.30
John B. Allard Scholarship	5,008.08	1,686.28	250.00	6,444.36		6,444.36
John B. Thurman Scholarship	16,032.82	1,147.22	2,000.00	15,180.04		15,180.04
Modesto City Schools - Payroll	0.00	48,764,254.48	48,764,254.48	0.00	4,123,878.45	4,123,878.45
Modesto City Schls. - Commercial Revolving	0.00	24,428,946.06	24,428,946.06	0.00	1,500,954.83	1,500,954.83
YCC - Payroll Revolving	0.00	17,839,985.79	17,839,985.79	0.00	1,158,012.43	1,158,012.43
YCC - Commercial Revolving	0.00	11,445,814.13	11,445,814.13	0.00	258,796.02	258,796.02
Misc. Benefit Pool	0.00	505,000.00	0.00	505,000.00		505,000.00
TOTAL	$11,242,650.78	$417,943,078.25	$415,875,033.15	$13,310,695.88	$17,386,488.47	$30,697,184.35
GRAND TOTAL (2)	$47,725,074.02	$656,176,511.32	$643,329,334.73	$60,572,250.61*	$17,386,488.47*	$77,958,739.08*

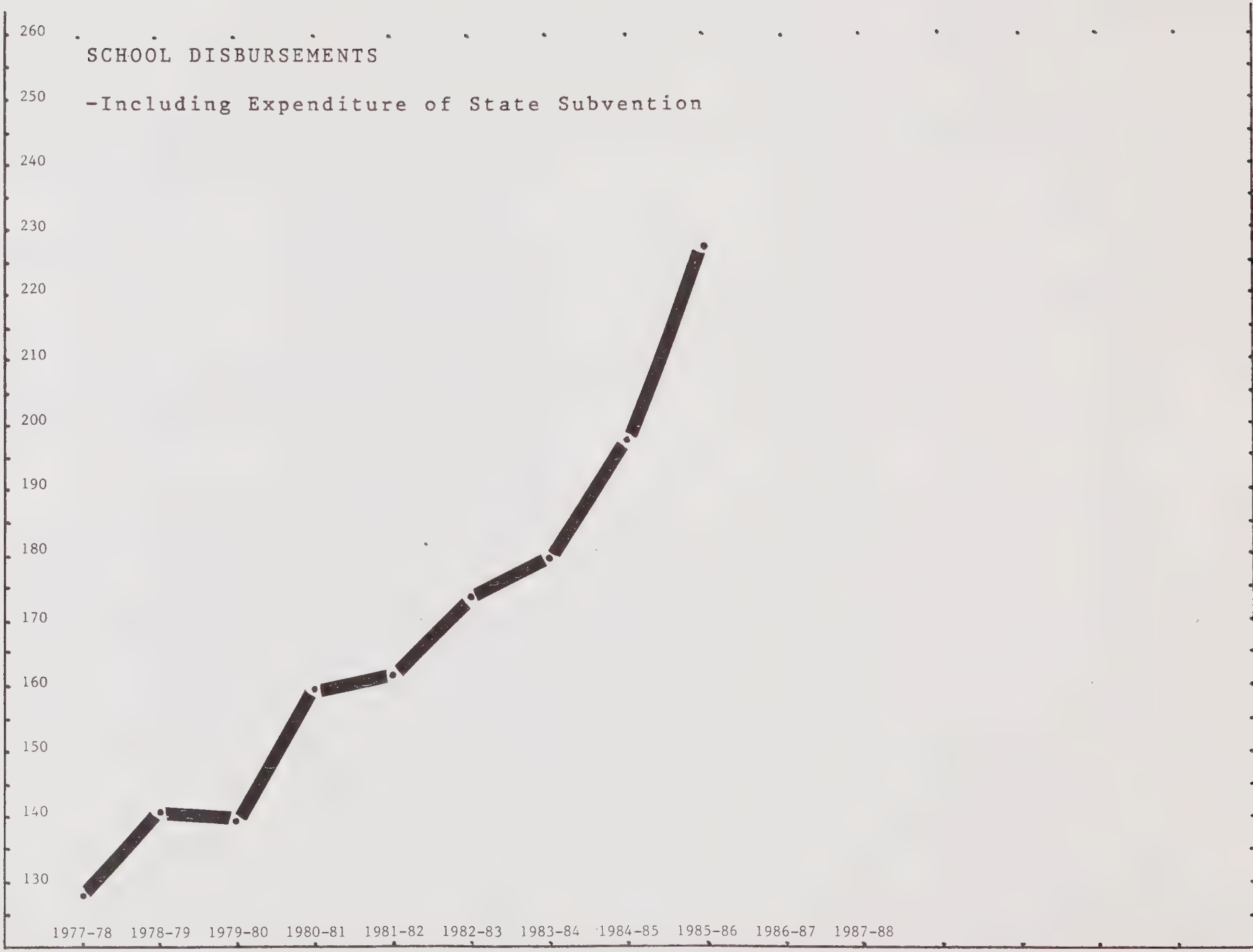
(1) New fund established during fiscal year.
* To Treasurer's Exhibit I.

EMPLOYEES' RETIREMENT FUND
A PENSION TRUST
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT IX

	Auditor's Beginning Balance	Cash Receipts		Cash Disbursements	Auditor's Ending Balance	Outstanding Warrants 6-30-86	Treasurer's Ending Balance
		Deposits	Transfers In	Warrants Issued			
1985							
July	$2,005,643.15	$ 1,735,957.66	$1,174,172.80	$ 2,311,546.89	$2,604,226.72	$ 9,867.32	$2,614,094.04
August	2,604,226.72	2,118,531.28	621,896.21	901,890.84	4,442,763.37	9,370.06	4,452,133.43
September	4,442,763.37	3,732,378.73	562,969.90	3,394,507.07	5,343,604.93	27,334.62	5,370,939.55
October	5,343,604.93	3,324,299.93	81,745.99	4,312,880.07	4,436,770.78	26,377.79	4,463,148.57
November	4,436,770.78	6,560,298.39	561,772.22	9,785,698.81	1,773,142.58	24,174.40	1,797,316.98
December	1,773,142.58	6,013,396.98	560,114.41	6,183,556.62	2,163,097.35	21,464.65	2,184,562.00
1986							
January	2,163,097.35	6,438,290.30	676,129.07	4,928,848.73	4,348,667.99	78,353.87	4,427,021.86
February	4,348,667.99	3,549,806.69	565,927.24	9,295,349.01	(830,947.09)	193,406.22	(637,540.87)
March	(830,947.09)	9,973,669.27	567,216.02	7,663,022.50	2,046,915.70	3,359.44	2,050,275.14
April	2,046,915.70	5,580,929.24	561,850.76	3,000,305.92	5,189,389.78	7,852.88	5,197,242.66
May	5,189,389.78	9,418,200.49	646,436.58	11,150,955.04	4,103,071.81	529,109.03	4,632,180.84
June	4,103,071.81	6,381,547.85	541,512.22	8,199,089.14	2,827,042.74	5,684.74	2,832,727.48
As of 6-30-86	$2,005,643.15	$64,827,306.81	$7,121,743.42	$71,127,650.64	$2,827,042.74*	$ 5,684.74*	$2,832,727.48*

*To Treasurer's Exhibit I.


SCHOOL DISBURSEMENTS
-Including Expenditure of State Subvention
260
250
240
230
220
210
200
190
180
170
160
150
140
130
1977-78
1978-79
1979-80
1980-81
1981-82
1982-83
1983-84
1984-85
1985-86
1986-87
1987-88

STATEMENTS OF CHANGES IN FIXED ASSETS

GENERAL FIXED ASSET ACCOUNT GROUP
PROPRIETARY FUNDS
NON-EXPENDABLE TRUST FUNDS

GENERAL FIXED ASSETS ACCOUNT GROUP

FISCAL YEAR ENDED JUNE 30, 1986

GENERAL FIXED ASSETS	
Land	$ 4,843,740.26
Structures and Improvements	35,886,665.78
Equipment	8,207,009.37
TOTAL GENERAL FIXED ASSETS	$48,937.415.41
INVESTMENT IN GENERAL FIXED ASSETS	
From General Funds	$45,883,168.78
From Road Fund	3,054,246.63
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	$48,937,415.41

AUDITOR'S EXHIBIT X
SCHEDULE A

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1986

	Balance June 30, 1985	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Balance June 30, 1986
LAND	4,843,740.26						4,843,740.26
STRUCTURES & IMPROVEMENTS							
Center I	18,154,295.84	1,302,441.64					19,456,737.48
Center II	2,307,863.90	41,018.27					2,348,882.17
Center III	3,593,961.70	8,656.00					3,602,617.70
Center IV	4,982,844.50	385,720.47					5,368,564.97
Center V	5,109,863.46						5,109,863.46
Total Structures & Improvements	34,148,829.40	1,737,836.38				0.00	35,886,665.78
EQUIPMENT							
Administration Building Furnishings	476,465.77						476,465.77
Agricultural Commissioner	66,847.04	27,349.00		(1,038.74)			93,157.30
Air Pollution Control District	13,922.49						13,922.49
Airport	9,669.60						9,669.60
Alcoholism Treatment Program	24,004.99	3,912.50		(2,770.51)			25,146.98
Animal Control	37,547.20						37,547.20
Area Agency on Aging	6,262.15						6,262.15
Arts Commission	1,537.00						1,537.00
Assessor	64,473.59	1,496.72		(442.48)		7,526.80	73,054.63
Auditor-Controller	41,377.31	208,061.19					249,438.50
Board of Supervisors	17,481.72	3,511.52	5,491.76				26,485.00
Building & Grounds	58,373.72	10,221.40		(529.88)			68,065.24
Building Inspection	6,429.36		524.70	(430.56)			6,523.50
Chief Administrative Officer	39,026.01	1,522.59		(858.60)			39,690.00
Clerk-Recorder	123,479.70	32,502.58		(9,729.58)			146,252.70
Consumer Affairs	1,941.43			(1,581.03)			360.40
Cooperative Extension Service	39,867.19	1,503.17					41,370.36
County Counsel	21,962.60		466.40				22,429.00
County Transit System	0.00						0.00
D.A. Automated Case Project	37,358.10					(8,324.70)	29,033.40
D.A. Victim Witness Program	4,875.46						4,875.46
District Attorney	101,186.28	2,875.46		(10,805.47)	(47.44)		93,208.83
District Attorney/Family Support Division	27,476.72	3,724.10		(1,761.69)		(864.15)	28,574.98
Drug Abuse	956.55	5,353.96					6,310.51
Drug Enforcement Agency	84,376.77	23,619.86			(4,716.80)		103,279.83
Elections	446,577.88	20,770.96			(159,540.34)		307,808.50

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1986

	Balance June 30, 1985	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Balance June 30, 1986
Environmental Resources	13,122.18	14,751.86					27,874.04
Family Planning	22,690.48			(463.05)			22,227.43
Fire Warden	262,679.34	20,642.54	2,001.28	(4,503.04)	(589.53)		280,230.59
Fish & Game	3,523.48						3,523.48
Health:							0.00
Administrative Division	93,868.20	47,768.52	1,051.15	(9,021.86)			133,666.01
Child Health & Disability Prevention	8,284.07	838.57			(3,498.60)		5,624.04
California Children's Services	8,418.54						8,418.54
Honor Farm	81,219.89	26,600.65	8,807.87	(619.04)	(2,224.94)		113,784.43
Jail	103,957.18	11,115.13	694.42	(11,759.53)			104,007.20
Juvenile Hall	39,782.28	2,882.57	529.88				43,194.73
Juvenile Hall Library Project	1,417.86						1,417.86
Justice System	976.58	3,511.52	1,049.40				5,537.50
Legal Agency Formation Commission - LAFCO	344.50						344.50
Library	689,928.89	7,902.57		(8,391.95)	(2,575.10)		686,864.41
Marshal	6,153.38	850.00		(579.82)			6,423.56
McHenry-Dry Creek	7,477.40						7,477.40
Mental Health	149,192.34	80,309.60	663.03	(2,642.80)	(318.02)	198.66	227,402.81
Morgue	18,867.82			(311.64)			18,556.18
Municipal Court	137,614.80	9,728.11		(326.77)	(12,302.66)	12,252.66	146,966.14
Municipal Court Administrator	1,644.97		326.77				1,971.74
Municipal Court Division:							0.00
Ceres	8,203.75		1,535.77	(1,535.75)			8,203.77
Newman	493.70						493.70
Oakdale-Waterford	8,098.79	1,749.96					9,848.75
Patterson	1,146.06			(430.56)			715.50
Riverbank	491.40						491.40
Turlock	14,746.82	2,636.11	1,535.75	(1,535.77)	(1,735.98)	1,735.98	17,382.91
Museum of History	400.00						400.00
Office of Emergency Services	7,082.41	2,864.06		(2,001.28)		(370.00)	7,575.19
Parks & Recreation	394,965.86	4,711.49	4,108.00	(6,425.49)		118.35	397,478.21
Personnel	19,084.90		1,581.03			2,649.90	23,315.83
Planning Commission	14,447.85			(991.10)			13,456.75
Probation	138,572.26	9,452.69	4,831.76	(1,813.78)			151,042.93
Public Defender	37,995.43	1,040.92		(1,243.20)			37,793.15
Public Works:							0.00
Administrative Division	21,373.45	2,481.76		(10,693.99)		(2,992.06)	10,169.16
Engineering Division	94,616.03	5,258.24	4,158.49	(4,436.76)		2,481.76	102,077.76
Road & Bridge Division	2,304,704.09	351,379.91	4,153.12	(367.05)	(43,433.46)		2,616,436.61
Morgan Shop Road Fund	114,312.78	2,688.16			(4,973.94)		112,027.00
Purchasing Agent	23,012.49			(301.64)		2,649.33	25,360.18
Retirement Board	2,061.01						2,061.01
Risk Management	2,057.69						2,057.69
Sheriff	238,938.73	49,754.64	12,484.71	(17,178.49)			283,999.59
Socialization & Rehabilitation Year	8,044.07						8,044.07

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1986

	Balance June 30, 1985	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Balance June 30, 1986
South County Services - Mental Health	13,591.79						13,591.79
Special Public Library Services	0.00						0.00
Stanislaus Area Association of Governments	24,111.31	12,786.52					36,897.83
Superior Court	61,528.99	2,418.83	499.08	(425.25)			64,021.65
Treasurer & Tax Collector	15,399.39	1,772.32		(476.42)			16,695.29
Treasurer - Collection Division	30,760.15	1,560.32		(325.73)			31,994.74
Veterans Office	2,468.25						2,468.25
Vocational Resources (Conserv. Invest.)	855.95						855.95
Welfare:							0.00
Administrative & Adoptions Division	141,148.08	54,979.11		(11,702.54)	(318.00)		184,106.65
Multipurose Senior Services Program	1,609.08						1,609.08
Women's Detention Center	30,492.00	5,951.02					36,443.02
Unassigned Equipment	85,454.66		59,146.09	(1,234.21)	(15,159.87)	2,451.71	130,658.38
Pending Board Action	192,605.02		16,046.59		(107,397.95)		101,253.66
Total Equipment	7,459,515.05	1,086,812.71	131,687.05	(131,687.05)	(358,832.63)	19,514.24	8,207,009.37
TOTAL GENERAL FIXED ASSETS	46,452,084.71	2,824,649.09	131,687.05	(131,687.05)	(358,832.63)	19,514.24	48,937,415.41

GENERAL FIXED ASSETS ACCOUNT GROUP
GENERAL COUNTY EQUIPMENT - ADDITIONS
FISCAL YEAR ENDED JUNE 30, 1986

General County Expenditures for Fixed Assets	$3,553,006.93
Less Items Under $300.00	(131,394.94)
Less Transfers to ISF Funds	(565,027.66)
Less Transfers to JTPA	(24,460.81)
Less Transfers to Scenic General Hospital	(5,039.68)
Less Hiway-Bridge Bond	(39,994.88)
Adjusted General County Fixed Assets - Additions	$2,787,088.96

General County Fixed Assets Purchases (Schedule A)	$2,824,649.09
Less Non-General County Department 1985-1986 Purchases:	
Drug Enforcement	(23,619.86)
S.A.A.G.	(13,940.27)
Adjusted General County Fixed Assets - Additions	$2,787,088.96

COUNTY ENTERPRISE AND INTERNAL SERVICE FUNDS
ANALYSIS OF LAND, STRUCTURES AND IMPROVEMENTS - PROPRIETARY FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT XI

	ENTERPRISE FUNDS		
	LANDFILLS		
Land	Geer Road	Fink Road	Total
Balance - July 1, 1985	$281,178.30	$81,532.60	$362,710.90
Acquisitions:			
Purchases		10,000.00	10,000.00
Contributions			
Total		10,000.00	10,000.00
Dispositions:			
Sales			
Total			
Balance - June 30, 1986	281,178.30	91,532.60	372,710.90
Accumulated Depreciation - Land			
Balance - July 1, 1985	281,178.30	44,500.20	325,678.50
Additions:			
Current Year Depreciation		4,099.92	4,099.92
Less:			
Dispositions			
Balance - June 30, 1986	$281,178.30	$48,600.12	$329,778.42

COUNTY ENTERPRISE AND INTERNAL SERVICE FUNDS
ANALYSIS OF LAND, STRUCTURES AND IMPROVEMENTS - PROPRIETARY FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT XI
(CONTINUED)

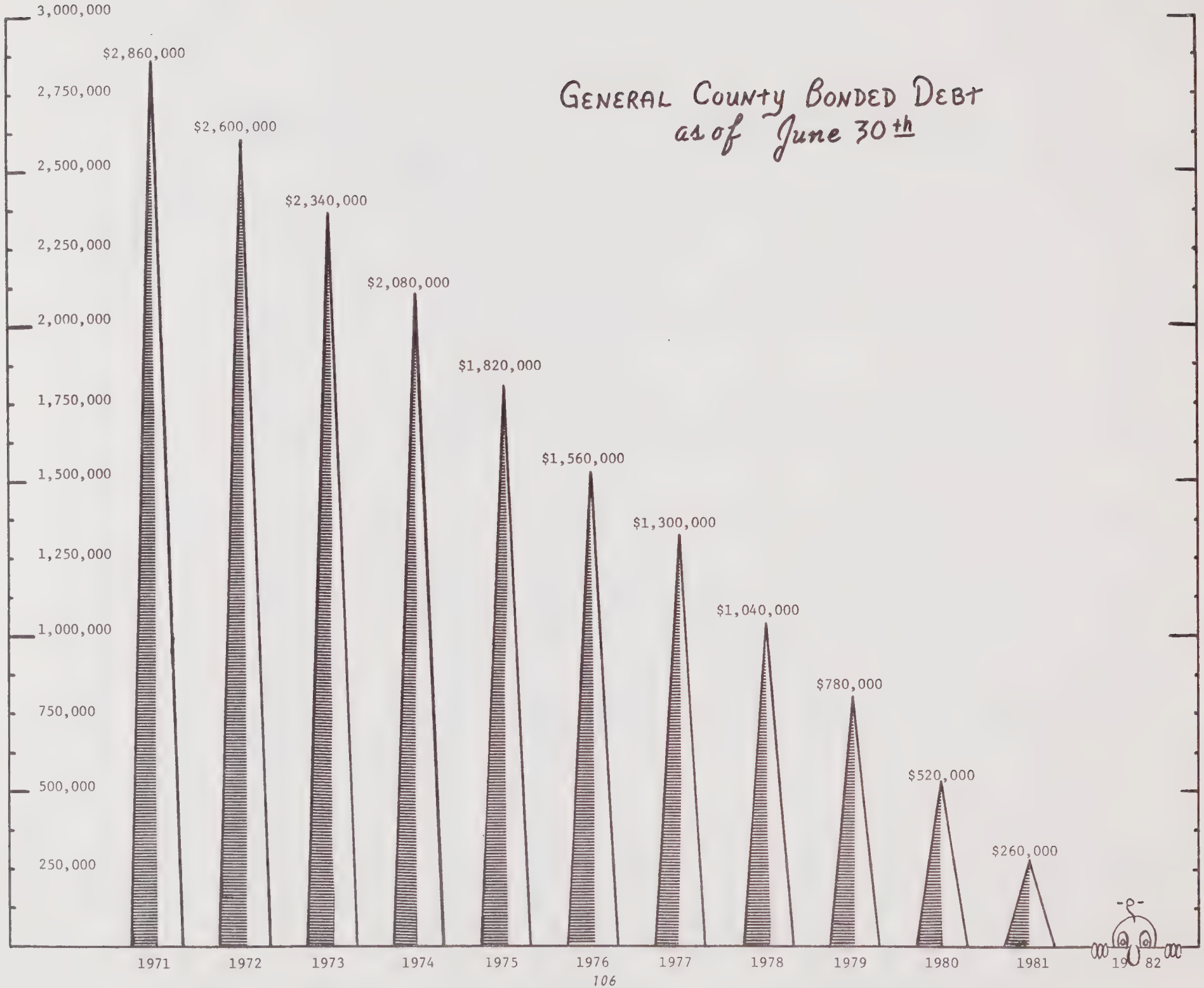
	ENTERPRISE FUNDS				I.S. Fund
		LANDFILLS			
Structures and Improvements	Scenic Hospital	Geer Road	Fink Road	Total	County Garage
Balance - July 1, 1985	$8,726,610.42	$184,636.12	$ 4,218.78	$8,915,465.32	$139,316.29
Acquisitions:					
Purchases					
Contributions					
Total					
Dispositions:					
Sales					
Total					
Balance - June 30, 1986	$8,726,610.42	$184,636.12	$ 4,218.78	$8,915,465.32	$139,316.29
Accumulated Depreciation - Structures and Improvements					
Balance - July 1, 1985	$5,174,576.07	$184,636.12	$ 1,615.37	$5,360,827.56	$ 32,056.54
Additions:					
Current Year Depreciation	419,313.56		289.32	419,602.88	$ 2,597.09
Less:					
Dispositions					
Balance - June 30, 1986	$5,593,889.63	$184,636.12	$ 1,904.69	$5,780,430.44	$ 34,653.63

COUNTY INTERNAL SERVICE, ENTERPRISE AND NON-EXPENDABLE TRUST FUND
ANALYSIS OF EQUIPMENT - PROPRIETARY AND FIDUCIARY FUND TYPES
FISCAL YEAR ENDED JUNE 30, 1986

AUDITOR'S EXHIBIT XII

	Proprietary Fund Types Internal Service Funds				
	Communications	Data Processing	County Garage	Central Services	Total
EQUIPMENT					
Balance - July 1, 1985	$612,586.53	$ 832,435.68	$2,812,172.80	$196,724.72	$4,453,919.73
Acquisitions:					
Purchases	3,929.75	565,874.65	58,133.97	6,295.00	634,233.37
Contributions	159,606.26	44,904.31	287,602.02		492,112.59
Transfers In					
Total	163,536.01	610,778.96	345,735.99	6,295.00	1,126,345.96
Dispositions:					
Auction Sales			(219,437.96)		(219,437.96)
Transfers to Other Departments	(1,569.07)	(4,377.53)		(1,272.75)	(7,219.35)
Abandonments	(22,119.41)	(354,118.70)	(99,685.72)		(475,923.83)
Total	(23,688.48)	(358,496.23)	(319,123.68)	(1,272.75)	(702,581.14)
Balance - June 30, 1986	$752,434.06	$1,084,718.41	$2,838,785.11	$201,746.97	$4,877,684.55
ACCUMULATED DEPRECIATION					
Balance - July 1, 1985	$187,140.40	$ 578,253.89	$1,965,958.88	$ 95,442.96	$2,826,796.13
Add:					
Current Year Depreciation	77,502.91	186,159.44	355,623.43	12,901.30	632,187.08
Prior Year Depreciation		53,482.40			53,482.40
Total	77,502.91	239,641.84	355,623.43	12,901.30	685,669.48
Dispositions:					
Sale of Equipment			(206,187.96)		(206,187.96)
Other Disposals	(22,119.41)	(296,197.90)	(99,685.72)		(418,003.03)
Total	(22,119.41)	(296,197.90)	(305,873.68)	0.00	(624,190.99)
Balance - June 30, 1986	$242,523.90	$ 521,697.83	$2,015,708.63	$108,344.26	$2,888,274.62
GAIN (LOSS) ON DISPOSITIONS					
Net Sales Proceeds			$ 27,671.56		$ 27,671.56
Equipment Cost			219,437.96		219,437.96
Accumulated Depreciation			(206,187.96)		(206,187.96)
Book Value			13,250.00		13,250.00
Gain (Loss) on Disposition			$ 14,421.56		$ 14,421.56

Proprietary Fund Types					Fiduciary Fund Types		
Enterprise Funds					Non-Expendable Trust Funds		
Scenic Hospital	Landfills Geer Road	Landfills Fink Road	County Transit System	Total	Jail Commissary	Law Library	Total
$4,214,105.24	$11,247.04	$1,020.99	$58,949.68	$4,285,322.95	$ 4,305.74	$602,960.65	$607,266.39
183,230.00	57,326.38		5,243.82	245,800.20		15,527.24	15,527.24
					22,757.70		22,757.70
183,230.00	57,326.38	0.00	5,243.82	245,800.20	22,757.70	15,527.24	38,284.94
(6,076.79)				(6,076.79)			
(6,076.79)	0.00	0.00	0.00	(6,076.79)	0.00	0.00	0.00
$4,391,258.45	$68,573.42	$1,020.99	$64,193.50	$4,525,046.36	$27,063.44	$618,487.89	$645,551.33
$2,406,338.57	$10,128.49	$ 371.52	$14,858.06	$2,431,696.64	$ 1,822.68	$137,587.68	$139,410.36
483,640.04	1,118.55	55.08	12,210.96	497,024.63	3,210.49	31,028.21	34,238.70
.79				.79			
483,640.83	1,118.55	55.08	12,210.96	497,025.42	3,210.49	31,028.21	34,238.70
(5,328.31)				(5,328.31)			
(5,328.31)	0.00	0.00	0.00	(5,328.31)	0.00	0.00	0.00
$2,884,651.09	$11,247.04	$ 426.60	$27,069.02	$2,923,393.75	$ 5,033.17	$168,615.89	$173,649.06
$ 0.00				$ 0.00			
6,076.79				6,076.79			
(5,328.31)				(5,328.31)			
748.48				748.48			
$ (748.48)				$ (748.48)			


General County Bonded Debt
as of June 30th
3,000,000
2,750,000
2,500,000
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
$2,860,000
$2,600,000
$2,340,000
$2,080,000
$1,820,000
$1,560,000
$1,300,000
$1,040,000
$780,000
$520,000
$260,000
1971
1972
1973
1974
1975
1976
1977
1978
1979
1980
1981
1982

BONDED INDEBTEDNESS

BONDED INDEBTEDNESS
AS OF JUNE 30, 1986

	Amount of Issue	Redeemed to 6/30/86	Outstanding 6/30/86	Redemptions 1985-86	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Elementary Schools								
Empire Union	$ 295,000	$ 215,000	$ 80,000	$ ---	1968	1993	Apr. 16	4.94
Empire Union	1,000,000	860,000	140,000	70,000	1972	1987	Dec. 27	4.59
Empire Union	1,575,000	400,000	1,175,000	75,000	1977	1997	Apr. 15	5.22
Empire Union	790,000	265,000	525,000	50,000	1977	1993	May 1	5.29
Hart-Ransom Union	179,000	163,000	16,000	15,000	1967	1987	June 6	4.32
Hughson	210,000	210,000	---	10,000	1960	1985	Oct. 1	3.78
Modesto	1,000,000	960,000	40,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	880,000	120,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	200,000	50,000	10,000	1966	1991	May 19	3.60
Modesto	2,320,000	1,870,000	450,000	150,000	1969	1989	Mar. 24	4.77
Modesto	2,000,000	1,500,000	500,000	100,000	1971	1991	Mar. 16	4.24
Paradise	110,000	75,000	35,000	5,000	1968	1993	Jan. 16	5.00
Riverbank	340,000	310,000	30,000	30,000	1967	1987	Feb. 28	4.10
Roberts Ferry	80,000	60,000	20,000	5,000	1970	1989	Nov. 10	6.84
Shiloh	125,000	115,000	10,000	10,000	1967	1987	June 13	4.36
Sylvan Union	94,000	89,000	5,000	---	1962	1981	Mar. 1	3.64
Sylvan Union	210,000	130,000	80,000	5,000	1966	1991	Feb. 1	4.11
Sylvan Union	120,000	110,000	10,000	10,000	1968	1987	Feb. 6	4.65
Sylvan Union	350,000	350,000	---	30,000	1971	1986	Apr. 23	4.31
Turlock	375,000	375,000	---	35,000	1966	1986	May 24	3.72
Waterford	160,000	140,000	20,000	10,000	1968	1987	July 23	4.91
Total Elementary Schools	$12,583,000	$ 9,277,000	$3,306,000	$ 700,000				
High Schools								
Hughson	$ 399,000	$ 320,000	$ 79,000	$ 20,000	1965	1989	Dec. 8	3.79
Modesto	1,250,000	1,200,000	50,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	920,000	80,000	40,000	1963	1988	Mar. 5	2.90
Modesto	1,050,000	850,000	200,000	50,000	1964	1989	Nov. 15	3.18
Modesto	2,615,000	1,985,000	630,000	210,000	1969	1989	Mar. 24	4.79
Modesto	1,300,000	975,000	325,000	65,000	1971	1991	Mar. 16	4.26
Total High Schools	$ 7,614,000	$ 6,250,000	$1,364,000	$ 435,000				

BONDED INDEBTEDNESS
AS OF JUNE 30, 1986

	Amount of Issue	Redeemed to 6/30/86	Outstanding 6/30/86	Redemptions 1985-86	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Unified Schools								
Ceres:								
Ceres Unified	$ 725,000	$ 335,000	$ 390,000	$ 50,000	1968	1993	Oct. 8	4.85
Ceres Unified	700,000	420,000	280,000	35,000	1968	1993	Oct. 30	4.82
Ceres High	250,000	220,000	30,000	10,000	1964	1989	May 1	3.55
Denair	120,000	110,000	10,000	10,000	1966	1986	July 22	4.22
Denair	170,000	90,000	80,000	10,000	1967	1991	Dec. 26	5.00
Denair	240,000	240,000	---	20,000	1971	1986	Mar. 30	5.00
Denair	290,000	250,000	40,000	20,000	1973	1988	May 1	5.41
Newman-Crows Landing:								
Newman-Gustine Unified	123,000	38,000	85,000	2,000	1966	1991	Nov. 1	4.55
Oristimba High	160,000	160,000	---	40,000	1964	1985	Oct. 15	3.60
Oristimba High	168,000	---	168,000	---	1965	1989	Nov. 30	3.83
Total Unified Schools	$ 2,946,000	$ 1,863,000	$1,083,000	$ 197,000				
Misc. Special Districts								
Denair Community Services:								
General Obligation	$ 120,000	$ 68,000	$ 52,000	$ 5,000	1965	1995	Feb. 1	3.75
Revenue Sewer	125,000	112,000	13,000	5,000	1965	1989	Feb. 1	3.75
Revenue Water	150,000	59,000	91,000	5,000	1968	1998	Sept. 1	4.75
Keyes Community Services:								
General Obligation	85,000	52,000	33,000	3,000	1964	1994	Jan. 1	3.62
Revenue Sewer	107,000	63,000	44,000	5,000	1964	1994	Jan. 1	3.62
Revenue Water	250,000	42,000	208,000	5,000	1971	2011	Jan. 8	4.75
Knights Ferry Comm. Serv.	46,000	7,144	38,856	725	1974	2012	Jan. 1	5.00
Newman Drainage	300,000	35,000	265,000	5,000	1978	2018	Jan. 1	5.12
Newman Drainage	400,000	35,000	365,000	5,000	1978	2018	Jan. 1	5.12
Patterson Hospital	350,000	290,000	60,000	30,000	1967	1987	July 15	4.31
Salida Sanitary	210,000	174,000	36,000	6,000	1952	1992	June 15	4.86
Waterford Comm. Serv.	137,000	120,000	17,000	7,000	1957	1988	Dec. 15	5.00
Total Misc. Special Districts	$ 2,280,000	$ 1,057,144	$1,222,856	$ 81,725				
GRAND TOTAL	$25,423,000	$18,447,144	$6,975,856	$1,413,725				

STATISTICAL SECTION

COUNTY OF STANISLAUS
GOVERNMENTAL FUND TYPES EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

TABLE I

Fiscal Year	General Government	Public Protection	Public Ways	Health and Sanitation	Public Assistance	Education	Recreation	Debt Service	Capital Outlay	Transfer Out
1977	3,533,450	15,278,974	4,368,263	6,205,626	51,743,470	2,652,107	972,357	308,090	4,849,586	98,642
1978	5,456,613	17,556,558	3,878,864	7,003,026	64,182,868	2,818,735	1,251,091	299,840	3,684,575	75,000
1979	4,225,411	20,006,229	3,977,973	7,300,310	67,671,133	2,754,176	815,758	291,464	2,421,377	75,000
1980	5,131,467	23,424,098	4,524,207	8,594,941	63,503,443	3,065,252	989,392	283,178	1,891,060	75,000
1981	5,302,120	27,158,232	5,542,978	9,706,821	61,704,359	3,526,579	1,106,674	274,737	1,958,354	1,056,765
1982	6,299,764	30,117,697	6,138,243	11,029,941	71,356,911	4,006,204	1,112,226	318,561	2,607,862	113,186
1983	4,966,964	30,497,630	8,349,137	10,882,331	70,934,763	4,039,408	1,052,090	0	1,413,835	478,706
1984	6,476,420	32,478,511	7,408,730	10,624,704	81,596,404	3,852,494	1,103,227	0	3,129,555	824,123
1985	6,128,553	36,740,253	9,364,487	11,817,494	90,127,363	4,768,805	1,468,622	0	2,808,997	3,832,524
1986	7,068,411	36,611,240	9,144,333	13,124,547	103,864,515	4,391,660	973,088	0	1,496,177	6,923,997

COUNTY OF STANISLAUS
GOVERNMENTAL FUND TYPES REVENUES BY SOURCE
LAST TEN FISCAL YEARS

TABLE II

Fiscal Year	Taxes*	Licenses an Permits	Fines and Forfeitures	Use of Money and Property	Aid From Other Governmental Sources	Charges for Current Services	Other Revenues	Transfers In
1977	26,212,935.37	321,451.03	1,189,534.76	1,782,702.97	51,245,953.40	10,176,631.10	384,224.75	98,642.00
1978	28,968,647.76	352,540.40	1,097,014.06	2,009,612.74	59,188,346.82	12,841,204.65	214,705.54	75,000.00
1979	19,269,197.59	394,854.08	1,375,038.00	2,900,691.07	74,584,171.25	13,154,622.47	521,337.16	75,000.00
1980	22,354,195.98	1,032,782.03	1,124,949.33	4,281,823.18	68,761,665.20	15,783,153.95	805,803.41	75,000.00
1981	23,107,934.62	1,002,376.21	1,686,450.49	5,019,883.92	81,924,932.89	4,938,006.61	925,020.61	3,459,881.89
1982	23,311,503.55	1,030,223.04	1,611,749.67	5,343,017.66	89,078,406.14	5,353,169.37	934,937.01	775,179.46
1983	27,327,073.27	1,066,478.27	1,814,621.58	4,817,618.51	93,240,572.67	5,935,474.26	860,521.07	478,706.00
1984	27,057,608.79	1,146,294.33	1,688,350.27	2,743,145.22	105,367,252.55	6,881,111.42	382,375.57	824,345.29
1985	28,771,684.03	1,076,874.87	1,915,557.80	1,892,285.57	113,927,008.43	6,314,062.26	442,516.12	4,871,904.08
1986	30,617,476.43	1,168,375.05	1,630,499.03	1,351,005.18	130,555,035.45	8,581,724.11	3,949,420.17	8,395,604.64

*Includes Special Assessments

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

TABLE III

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1977	72,030,220.86	6,430,797.40	78,461,018.26	77,191,996.72	1,269,021.54	1.617%
1978	81,137,028.76	7,629,744.42	88,766,773.18	87,455,895.24	1,310,877.94	1.478%
1979	45,740,633.88	4,266,171.36	50,006,805.24	49,144,259.25	862,545.99	1.725%
1980	53,837,784.40	4,617,621.80	58,455,406.20	57,142,187.50	1,313,218.70	2.247%
1981	60,113,683.06	3,404,976.97	63,518,660.03	61,390,586.49	2,128,073.54	3.350%
1982	65,196,318.80	4,020,043.05	69,216,361.85	65,518,180.87	3,698,180.98	5.343%
1983	70,903,911.08	4,647,824.70	75,551,735.78	71,655,302.46	3,896,433.32	5.157%
1984	75,473,339.27	4,922,369.80	80,395,709.07	76,851,707.58	3,544,001.49	4.408%
1985	78,648,256.47	5,013,553.97	83,661,810.44	79,393,597.37	4,268,213.07	5.102%
1986	83,913,630.45	5,152,828.77	89,066,459.22	84,096,404.61	4,970,054.61	5.580%

(1) Does not include Airplane Tax.

COMPARISON OF TOTAL TAX CHARGE WITH COLLECTIONS
FOR FISCAL YEAR ENDED
JUNE 30, 1986

TABLE III
SCHEDULE A

	Secured Taxes 1985-86	Unsecured Taxes 1985-86	Total 1985-86
CHARGE			
Tax Collector's Roll	$79,222,749.26	$4,849,162.91	$84,071,912.17
Utility Roll	4,102,469.88	0.00	4,102,469.88
Penalty Charges - 1st Installment	59,107.08	45,932.29	105,039.37
Penalty Charges - 2nd Installment	565,969.79	0.00	565,969.79
Interest (Penal)	13,376.90	25,002.13	38,379.03
Costs	94,050.00	0.00	94,050.00
Net Board Adjustments	(144,092.46)	232,731.44	88,638.98
Total Charge	$83,913,630.45	$5,152,828.77	$89,066,459.22
COLLECTIONS			
Through June 30, 1986	$79,149,693.79	$4,946,710.82	$84,096,404.61
DELINQUENT BALANCE - June 30, 1986	$ 4,763,936.66	$ 206,117.95	$ 4,970,054.61

GENERAL FUND
ACCOUNTS RECEIVABLE
1984/85//1985/86

	84/85	85/86	Variance
Public Administration - Revolving Trust	$ 325.00	$ 325.00	$ 0.00
Welfare Cash Claims	1,169,867.81	714,720.22	(455,147.59)
July Deposit Permits:			
Sales Tax	273,103.45	0.00	(273,103.45)
Licenses/Permits	7,532.66	4,205.40	(3,327.26)
Fines	4,044.16	1,104.00	(2,940.16)
Revenue from Use Money/Property	2,182.54	6,387.60	4,205.06
Aid from Other Governments	191,470.18	206,956.83	15,486.65
Charges for Current Services	160,747.40	459,358.57	298,611.17
Other Revenue	267.55	3,418.33	3,150.78
Invoices at 6/30			
Other Governments	29,849.75	2,184.00	(27,665.75)
Charges for Current Service	244,975.83	139,292.16	(105,683.67)
Other Revenue	119.20	45.59	(73.61)
Clear Over/Short Accounts	2,649.00	2,160.00	(489.00)
Food Surplus Claim	7,640.45	0.00	(7,640.45)
MSSP Claim	67,849.65	104,000.00	36,150.35
Park Bond Grants	359,706.16	129,301.47	(230,404.69)
Interest Receivable	326,126.00	172,828.11	(153,297.89)
Civil Defense (Emergency Service)	11,312.65	16,240.86	4,928.21
Family Support Fire Damage	25,000.00	94,208.06	69,208.06
Aid for Agriculture	59,793.00	0.00	(59,793.00)
Mental Health Divisions	753,030.00	914,190.00	161,160.00
Health Divisions	652,178.00	768,726.00	116,548.00
Mandated Costs	5,012.00	178,320.00	173,308.00
Juvenile Justice Prevention	1,000.00	1,000.00	0.00
Vehicle Code Fines in Collection Division Trust	234,000.00	0.00	(234,000.00)
Trailer Coach In Lieu	242,278.52	76,189.00	(166,089.52)
Family Support	592,421.85	0.00	(592,421.85)
Jail Remodel	570,746.00	107,706.80	(463,039.20)
City of Modesto Share of Animal Control	6,891.66	0.00	(6,891.66)
Due from Hospital for Overexpenditures - 5090	638,536.37	0.00	(638,536.37)
Victim Witness Program	16,114.00	0.00	(16,114.00)
Civil Defense Response Vehicle	0.00	73,500.00	73,500.00
Art Commission Grant	0.00	12,000.00	12,000.00
Keyes Water District	0.00	247.28	247.28
	$6,656,770.84	$4,188,615.28	$(2,468,155.56)
Recap by Type:			
Other Taxes	273,103.45	0.00	(273,103.45)
Licenses/Permits/Franchises	7,532.66	4,205.40	(3,327.26)
Fines, Forfeits	238,044.16	1,104.00	(236,940.16)
Revenue from Use of Money/Property	328,308.54	179,215.71	(149,092.83)
Aid from Other Governments	4,534,565.02	2,843,198.18	(1,691,366.84)
Charge for Current Services	600,249.89	1,060,487.73	460,237.84
Other Revenue	674,967.12	100,404.26	(574,562.86)
	$6,656,770.84	$4,188,615.28	$(2,468,155.56)

COUNTY OF STANISLAUS
IMPREST CASH
JUNE 30, 1986

Department	No. of Funds	Revolving	Special	Change	Total	Change From Prior Year
GENERAL FUND						
Alcohol Treatment Program	1	$	$	$ 40.00	$ 40.00	$
Agricultural Commissioner	4	300.00		135.00	435.00	200.00
Animal Control	2	100.00		200.00	300.00	50.00
Auditor-Controller	4	19,010.00			19,010.00	
Building Inspection	1			50.00	50.00	
Clerk-Recorder	3	300.00		550.00	850.00	
Collections Division	1			125.00	125.00	
Cooperative Extension	1			40.00	40.00	
Coroner	1			20.00	20.00	
District Attorney	1		5,000.00		5,000.00	
Drug Abuse	1			25.00	25.00	
Fire Safety	2	25.00		25.00	50.00	
Health Department	5	200.00		200.00	400.00	125.00
Honor Farm	1	50.00			50.00	
Juvenile Hall - Transportation	1	400.00			400.00	400.00
Library	7	75.00		126.25	201.25	(8.75)
Marshal	1			50.00	50.00	
Mental Health	7	5,295.00		50.00	5,345.00	5,075.00
Municipal Court	1			550.00	550.00	
Municipal Court Branches	5			275.00	275.00	85.00
Parks	6	100.00		565.00	665.00	
Planning	1			10.00	10.00	
Probation	1			200.00	200.00	
Public Administrator	1	300.00			300.00	
Public Guardian	1	5,000.00			5,000.00	4,500.00
Public Works	2	31,700.00		50.00	31,750.00	1,700.00
Purchasing	4	13,550.00			13,550.00	
Sheriff	5	49,110.00		200.00	49,310.00	50.00
Treasurer and Tax Collector	3	300.00		200.00	500.00	
Welfare Administration	3	3,400.00			3,400.00	
TOTAL GENERAL FUND	77	129,215.00	5,000.00	3,686.25	137,901.25	12,176.25
SPECIAL REVENUE						
Road Fund - Test Wt. Tickets, Etc.	1	15.00			15.00	
TOTAL SPECIAL REVENUE	1	15.00			15.00	
ENTERPRISE FUND						
Geer Road Landfill	1			100.00	100.00	
Fink Road Landfill	1			100.00	100.00	
Scenic General Hospital	10	35.00		755.00	790.00	(475.00)
TOTAL ENTERPRISE FUND	12	35.00		955.00	990.00	(475.00)
NON-EXPENDABLE TRUST						
Law Library	1	15.00		40.00	55.00	
TOTAL NON-EXPENDABLE TRUST	1	15.00		40.00	55.00	
TOTAL		$129,280.00	$5,000.00	$4,681.25	$138,961.25	$11,701.25